



# Energy and Water Ombudsman Western Australia

Annual Report 2017-18

## About this Report

This report describes the functions and operations of the Energy and Water Ombudsman (Western Australia) Limited, for the year ending 30 June 2018.

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Energy and Water Ombudsman Western Australia acknowledges Aboriginal and Torres Strait Islander people of Australia as the traditional custodians of Australia. We recognise and respect the exceptionally long history and ongoing cultural connection Aboriginal and Torres Strait Islander people have to Australia, recognise the strength, resilience and capacity of Aboriginal and Torres Strait Islander people and pay respect to Elders past, present and future.

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# Chairperson's Overview

## Chairperson's Overview

It is with pleasure that I present the fourteenth Annual Report of the Energy and Water Ombudsman (Western Australia) Limited (**the Company**).

### The Board

The Board comprises seven directors: an independent chairperson, three customer representative directors, a gas industry representative director, an electricity industry representative director and a water services industry representative director.

In April 2018, Mr Simon Byrne resigned as the Alternate Gas Industry Representative Director, with the position being filled by Ms Carolyn Peel.

The Board held four Board Meetings, two General Meetings and a Budget Committee Meeting during the year, as well as receiving complaint statistics and financial reports on a quarterly basis.

### The Company

During the year, we welcomed three new gas Members and one water Member ceased their membership as they were granted an exemption by the Minister for Water from section 5(1) of the *Water Services Act 2012*. As at 30 June 2018, there were 33 Members of the Company and a list of these Members is included in the Company Particulars section of the report.

### Customer Complaints

The Board has a service agreement with the Western Australian Ombudsman who undertakes the role of the Energy and Water Ombudsman. The Board oversights the Energy and Water Ombudsman Scheme, but is not involved in the resolution of individual complaints. The Energy and Water Ombudsman provides a report to each meeting of the Board regarding the work of the Energy and Water Ombudsman.

### Appreciation

I would like to record my thanks to my fellow Directors for their commitment to the successful operation of the Board during 2017-18. I would also like to thank the Energy and Water Ombudsman and his staff for their efforts in resolving complaints so efficiently in this fourteenth year of operation.

The Energy and Water Ombudsman's Report, the Company Particulars, the Independent Audit Opinion and the audited Financial Statements for the Company for 2017-18 follow.



Menno Henneveld  
**CHAIRPERSON**



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## Energy and Water Ombudsman's Report

I am delighted to present the 2017-18 Annual Report of the Western Australian Energy and Water Ombudsman.

Offices of the Energy and Water Ombudsman in Australia provide a key pathway to access to justice for energy and water consumers. It is vitally important that all offices of the Ombudsman ensure timely resolution of complaints – justice delayed is justice denied.

On this point, it is very pleasing that, this year, 99% of Stage 1 and Stage 2 complaints were finalised within one working day and 100% by the end of the second work day. Overall, including investigated complaints, 88% of complaints were finalised within 30 days, 92% within 90 days and 98% within 180 days. The average calendar days to close a complaint after it was escalated to investigation was 63 days.

An essential part of ensuring that we are providing accessible justice, is that we serve all Western Australians, including those living and working in the regions and Aboriginal Western Australians. To this end, this year we conducted regional visits in Bunbury, Busselton, Collie and Harvey in the South West Region and Geraldton in the Mid West Region, including complaint clinics where customers could make their complaints directly to staff of our office.

I take this opportunity to express my sincere appreciation to Menno Henneveld, Chairperson of the Board of the Energy and Water Ombudsman and Directors of the Board, Deputy Energy and Water Ombudsman, Mary White, Assistant Energy and Water Ombudsman, Marcus Claridge, and staff for their ongoing outstanding contribution.



A stylized, handwritten signature in black ink, consisting of a large 'C' and a smaller 'F' joined together.

Chris Field  
**ENERGY AND WATER OMBUDSMAN**

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# Highlights for 2017-18

## Highlights for 2017-18

### Complaint Numbers

- In 2017-18, there were 2,380 complaints received.
- Complaints comprised:
  - 1,703 electricity complaints;
  - 320 gas complaints; and
  - 357 water complaints.

### Timeliness

- 81% of electricity complaints, 93% of gas complaints, 91% of water complaints and 84% of all complaints were closed within 10 business days of receiving the complaint.

### Issues Raised

- Concerns about billing and credit are the main issues raised in complaints with these issues identified in 73% of complaints received (46% for billing and 27% for credit). Of these:
  - High bills and alleged errors are the most common reasons for billing complaints; and
  - Payment of arrears and debt collection are the most common reasons for credit complaints.

### Liaison and Access

- Effective relationships with key stakeholders and access to our services have been maintained this year through:
  - Continuous liaison and communication with Energy and Water Ombudsman Scheme member organisations, regulators and industry-based Ombudsmen; and
  - Ensuring ongoing access to the Energy and Water Ombudsman services for residential and small use customers, and community groups who may represent them, including through regional visits to Bunbury, Busselton, Collie and Harvey in the South West Region and Geraldton in the Mid West Region.

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# About Us

- Our Role
- Structure and Governance
- Our Services
- Strategies to Achieve Our Objectives
- Our Complaint Resolution Process

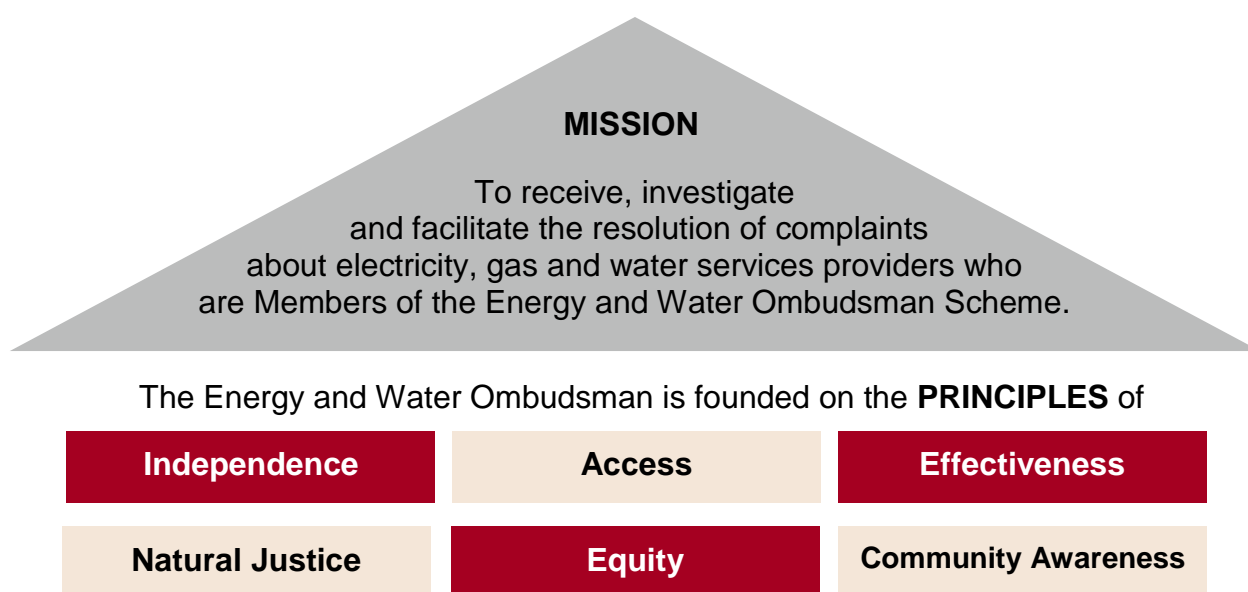
## About Us

### Our Role

#### The Energy and Water Ombudsman

The Energy and Water Ombudsman Western Australia is an independent, impartial body that investigates and resolves complaints about electricity, gas and water services providers.

#### Mission and Principles



#### The Role of the Energy and Water Ombudsman

The role of the Energy and Water Ombudsman is principally to do three things:

- Investigate and resolve complaints about a Member of the Energy and Water Ombudsman Scheme (**Member**);
- From complaints, to identify systemic and emerging issues, as well as monitor the outcomes of complaints and report these issues and outcomes to the Economic Regulation Authority (**ERA**) and in other relevant forums; and
- Undertake outreach, education, liaison and other activities to ensure awareness of, and access to, the Energy and Water Ombudsman, particularly for under-represented Western Australians (in terms of complaints to the Energy and Water Ombudsman compared to representation in the general population).

# About Us

## Structure and Governance

### Background of the Energy and Water Ombudsman

The Gas Industry Ombudsman Scheme was established on 31 May 2004 and the Electricity Ombudsman Scheme was established on 22 September 2005. At that time the two schemes were combined under the title of Energy Ombudsman. When the Water Services Ombudsman Scheme commenced on 1 January 2014, the existing Energy Ombudsman expanded to become the Energy and Water Ombudsman.

### The Board

The Board of Energy and Water Ombudsman (Western Australia) Limited (**the Board**) is the governing body of the Energy and Water Ombudsman. It comprises seven directors: an independent chair, three customer representative directors, a gas industry representative director, an electricity industry representative director and a water industry representative director. Details of the membership, responsibilities and operations of the Board are documented in the *Energy and Water Ombudsman (Western Australia) Limited Constitution November 2015 (Constitution)* and the *Charter of Energy and Water Ombudsman (Western Australia) Limited, November 2013 (Charter)*.

### The Board in 2017-18

#### Chairperson:

Menno Henneveld

#### Directors

- Customer Representative: Wayne Mann
- Customer Representative: Judith McGowan
- Customer Representative: Irina Cattalini
- Gas Industry Representative: Ray Myles
- Electricity Industry Representative: Colin Smith
- Water Industry Representative: Catherine Ferrari

#### Alternate Directors

- Gas Industry Representative: Simon Byrne (Resigned 16/04/2018)  
Carolyn Peel (Appointed 16/04/2018)
- Electricity Industry Representative: Margaret Pyrchla
- Water Industry Representative: Karen Willis

# About Us

## Members of the Energy and Water Ombudsman Scheme

The Members of the Energy and Water Ombudsman Scheme as at 30 June 2018 are listed below.

### Gas Industry Members – 30 June 2018

- AGL Sales Pty Limited
- Alinta Sales Pty Ltd
- Amanda Energy Pty Ltd
- ATCO Gas Australia
- Electricity Generation and Retail Corporation (Synergy)
- Esperance Gas Distribution Company Pty Ltd
- Esperance Power Station Pty Ltd
- IPower Pty Ltd and IPower2 Pty Ltd (Simply Energy)
- Origin Energy Pty Ltd
- Wesfarmers Kleenheat Gas Pty Ltd

### Electricity Industry Members – 30 June 2018

- AER Retail Pty Ltd
- Alinta Sales Pty Ltd
- Amanda Energy Pty Ltd
- A-Star Electricity Pty Ltd
- Change Energy Pty Ltd
- Electricity Generation and Retail Corporation (Synergy)
- Electricity Networks Corporation (Western Power)
- Perth Energy Pty Ltd
- Regional Power Corporation (Horizon Power)
- Rottnest Island Authority
- Wesfarmers Kleenheat Gas Pty Ltd

### Water Industry Members – 30 June 2018

- Aquasol Pty Ltd
- Bunbury Water Corporation (Aqwest)
- Busselton Water Corporation
- City of Kalgoorlie-Boulder
- Gascoyne Water Cooperative
- Hamersley Iron Pty Ltd
- Lancelin South Pty Ltd
- Moama Lifestyle Villages Pty Ltd
- Ord Irrigation Cooperative
- Robe River Mining Co Pty Ltd
- Rottnest Island Authority
- Shire of Dumbleyung
- Shire of Gnowangerup
- Shire of Lake Grace
- South West Irrigation Management Cooperative Limited (Harvey Water)
- Water Corporation
- Water West North Dandalup Pty Ltd

## The Energy and Water Ombudsman

The Western Australian Ombudsman, Chris Field, performs the functions of the Energy and Water Ombudsman under a service agreement with the Board. The Energy and Water Ombudsman is not affiliated with any electricity, gas or water providers or consumer organisations and therefore acts impartially in the investigation and resolution of complaints.

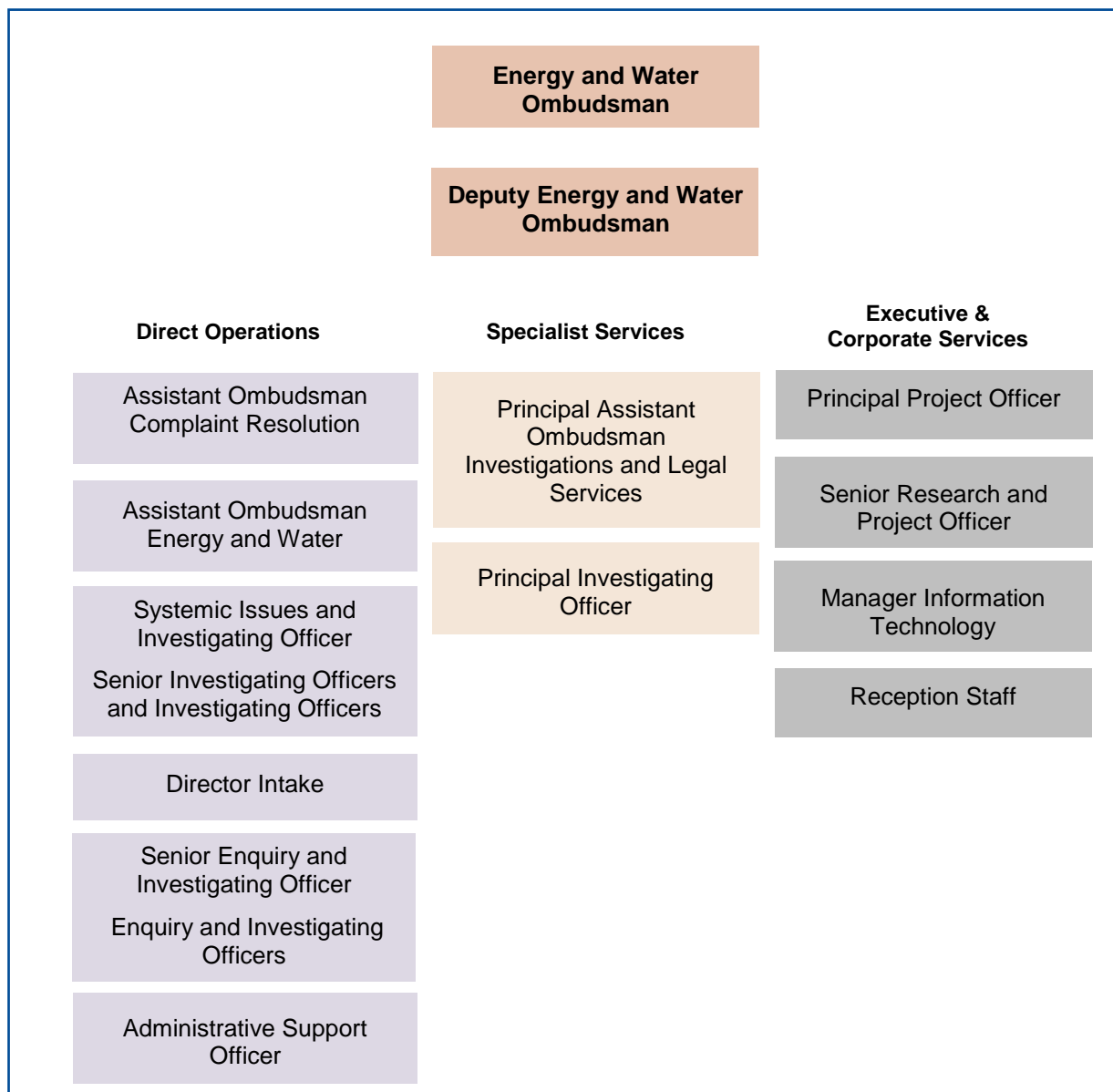
# About Us

The Energy and Water Ombudsman utilises the governance structures of the Western Australian Ombudsman, including an Audit and Risk Management Committee.

## Operational Structure

The office of the Energy and Water Ombudsman (**Office**) is located within the office of the Western Australian Ombudsman. This provides the opportunity to achieve significant benefits through scale and scope economies that would not be available to a small stand-alone Energy and Water Ombudsman Scheme. It also creates the opportunity for improved quality service delivery through the highly developed, specialised expertise existing in the office of the Western Australian Ombudsman.

At 30 June 2018, the Energy and Water Ombudsman was comprised of 10.8 full time equivalent employees reporting to the Western Australian Ombudsman in his role as Energy and Water Ombudsman. The structure of the Office is shown below.



## About Us

Direct operational dispute resolution services are provided by a team of staff reporting through the Deputy Energy and Water Ombudsman to the Western Australian Ombudsman in his role as Energy and Water Ombudsman. Complex investigations, as well as the review of complaints, can be provided through senior investigating staff of the Western Australian Ombudsman's office. Other services, including communications and information technology, are provided through the Executive and Corporate Services Division of the Western Australian Ombudsman.

### Our Services

The Energy and Water Ombudsman receives, investigates and resolves complaints and disputes from residential and small business customers about their electricity, gas or water services provider. The following table describes matters that the Energy and Water Ombudsman can and cannot investigate.

Matters the Energy and Water Ombudsman CAN Investigate	Matters the Energy and Water Ombudsman CANNOT Investigate
<ul style="list-style-type: none"><li>• Provision or supply of services as required by a licence or agreement under legislation;</li><li>• Billing, the administration of credit and payment services and the recovery of debts;</li><li>• Disconnection and restriction of supply, and refundable advances;</li><li>• Payments for breaches of prescribed electricity and water service standards;</li><li>• Marketing of gas, electricity or water for sale;</li><li>• A Member's exercise of its powers in relation to land, neighbouring land or property;</li><li>• Complaints and disputes relating to a Member or an agent referred by a Member or an agent; and</li><li>• Complaints by a person affected by the provision of a water service.</li></ul>	<ul style="list-style-type: none"><li>• The setting of prices or tariffs or determining price structures;</li><li>• Commercial activities outside the scope of the electricity, gas or water service licence;</li><li>• The content of Government policies; and</li><li>• Complaints under consideration by, or previously considered by, any court or tribunal or the Ombudsman considers should be dealt with by a court or tribunal.</li></ul>

The Energy and Water Ombudsman also liaises closely with providers in order to achieve effective dispute resolution, and with the community to provide effective access to our services.



## Strategies to Achieve Our Objectives

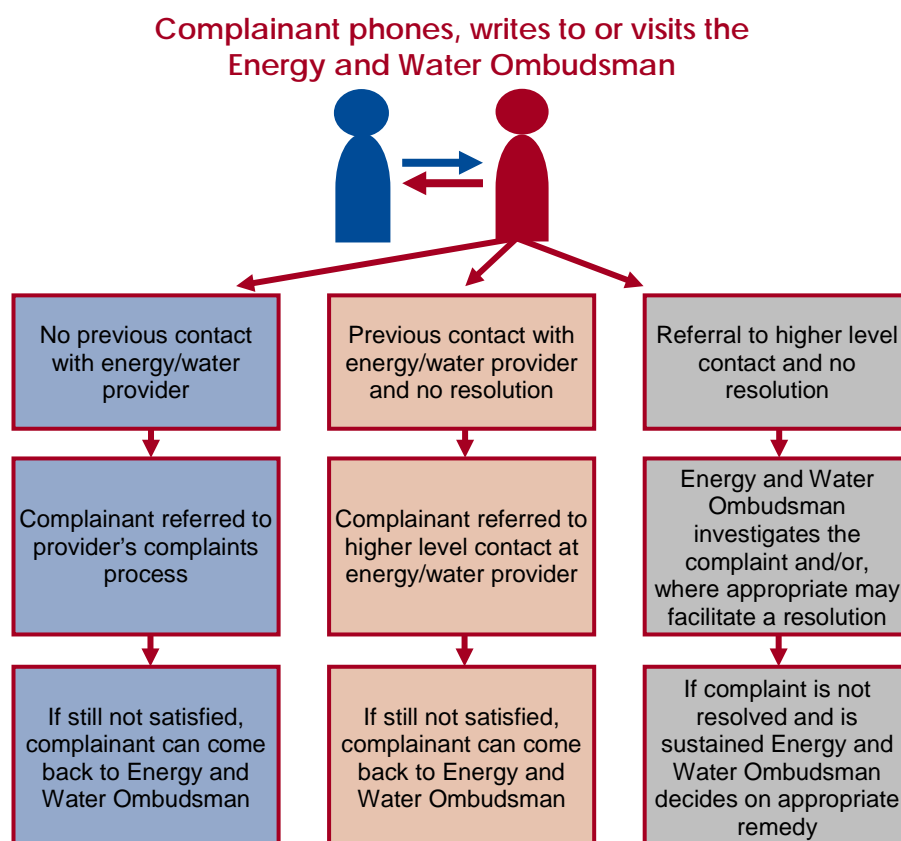
During 2017-18, we focused on achieving the following key priorities:

- Resolving complaints about electricity, gas and water services providers in the most timely, effective and cost efficient manner possible;
- Ensuring Members are fully informed about costs of investigations and, if Members choose to do so, work collaboratively with them to reduce the number of investigations; and
- Ensuring appropriate consumer awareness of, and access to, the Energy and Water Ombudsman.

## Our Complaint Resolution Process

Consistent with other industry ombudsman schemes, the Energy and Water Ombudsman has a focus on the resolution of complaints by the electricity, gas or water services provider and asks people making a complaint to try to resolve the matter with the provider first. The Energy and Water Ombudsman investigates complaints that remain unresolved after referral to a higher level contact with the electricity, gas or water provider.

When resolving complaints the Energy and Water Ombudsman pursues them in a fair, reasonable, just, informal and expeditious manner, having regard to the law and licences, industry codes, deemed contracts and good industry practice applicable to the relevant Member. A summary of the process for handling complaints is shown below.



## About Us

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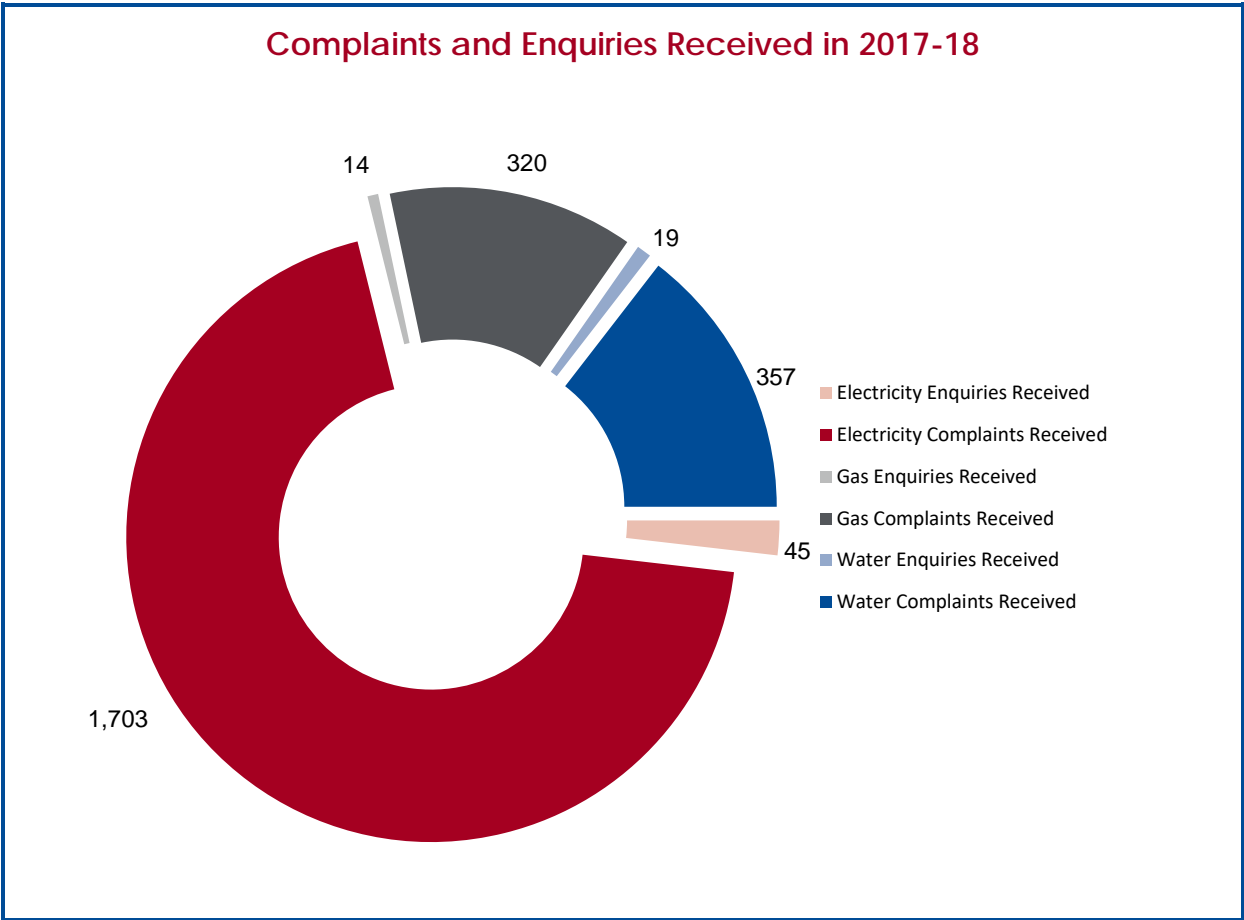
## Our Work in 2017-18

- Complaints and Enquiries Received
- Complaints Finalised
- Issues Raised in Complaints
- Disconnections
- Investigated Complaints

Our Work in 2017-18

Complaints and Enquiries Received

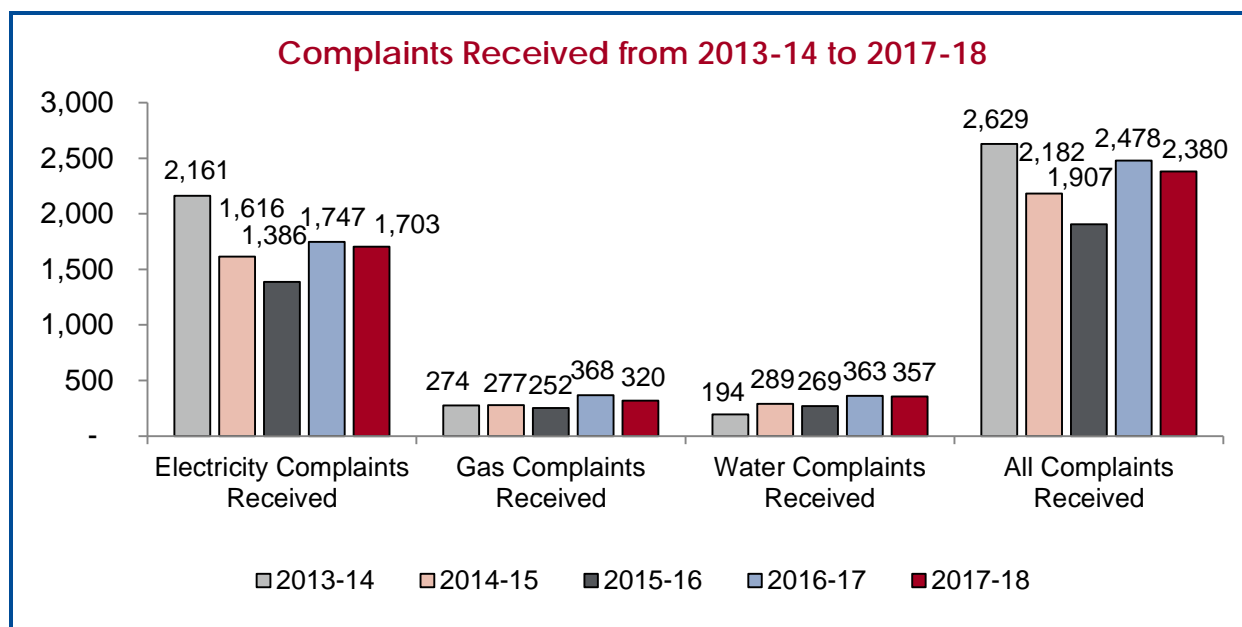
Over the 12 month period from 1 July 2017 to 30 June 2018, the Energy and Water Ombudsman received 2,380 complaints and closed 2,382 complaints. In addition 78 enquiries were received. The following chart shows the breakdown of complaints and enquiries received for gas, electricity and water in 2017-18.



# Our Work in 2017-18

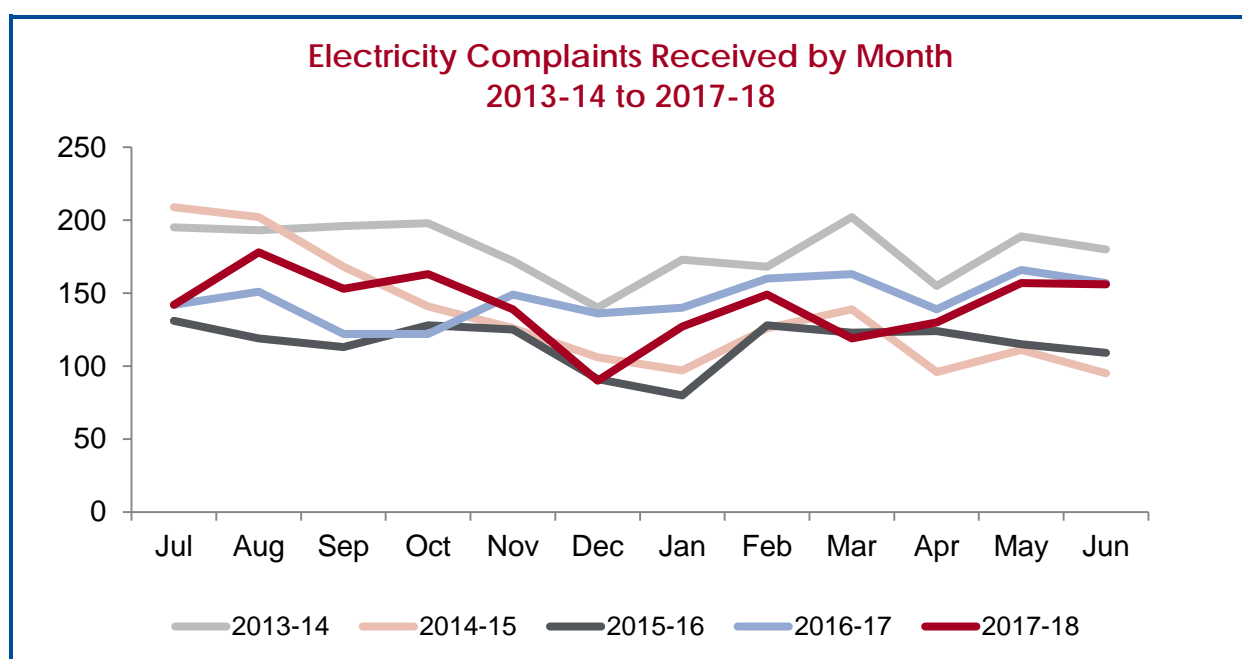
## Trends in Complaint Numbers

The following chart shows the trend in complaint numbers over the last five years for electricity, gas and water complaints.



NOTE: The water jurisdiction commenced on 1 January 2014. Accordingly, water complaints in 2013-14 represent a six month period, not a full year.

Further details of the trends in electricity complaints over the last five years are shown in the following chart.



# Our Work in 2017-18

## Complaints Finalised

Complaints are finalised through resolution by the electricity, gas or water provider where possible and, if the matter cannot be resolved at that level, the complaint is investigated. The complaint stages and action taken by the Energy and Water Ombudsman at each stage are shown below.

**Stage 1 Complaints** The person has not yet contacted the electricity, gas or water provider. The person is referred to the relevant provider.

**Stage 2 Complaints** The person has had at least one contact with their electricity, gas or water provider (such as contact to the call centre) but the complaint has not been resolved. The Energy and Water Ombudsman refers the complaint to a 'higher level' officer for resolution within 10 business days.

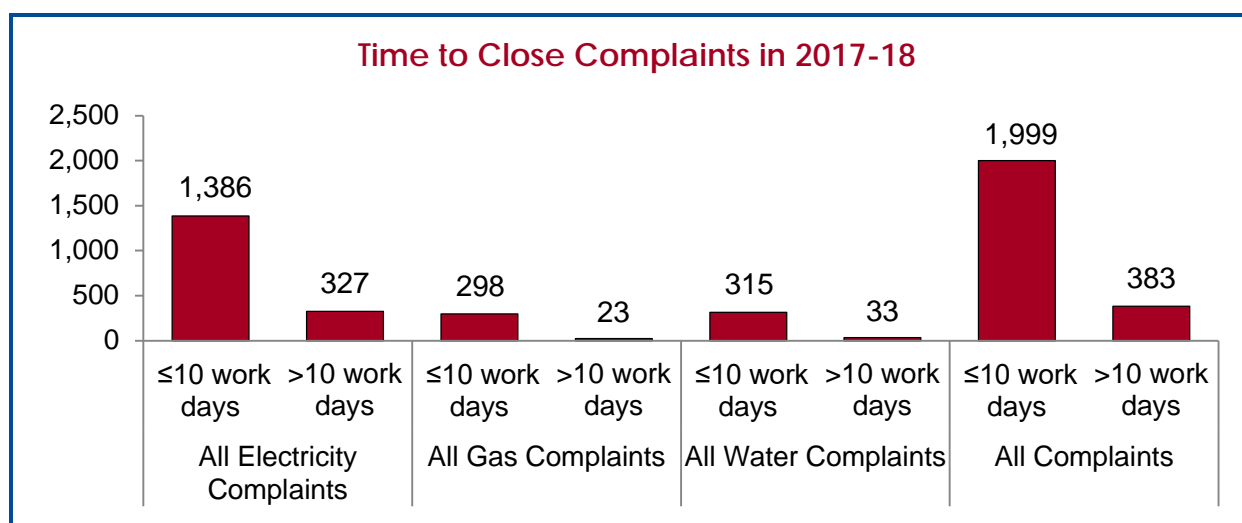
**Investigated Complaints** If a complaint remains unresolved after it has been referred to a 'higher level' officer at the relevant provider, the person can bring their complaint back to the Energy and Water Ombudsman for investigation. Where appropriate, the Energy and Water Ombudsman may attempt to facilitate a resolution.

In 2017-18, there were 2,382 complaints closed, comprising 1,713 electricity complaints, 321 gas complaints and 348 water complaints.

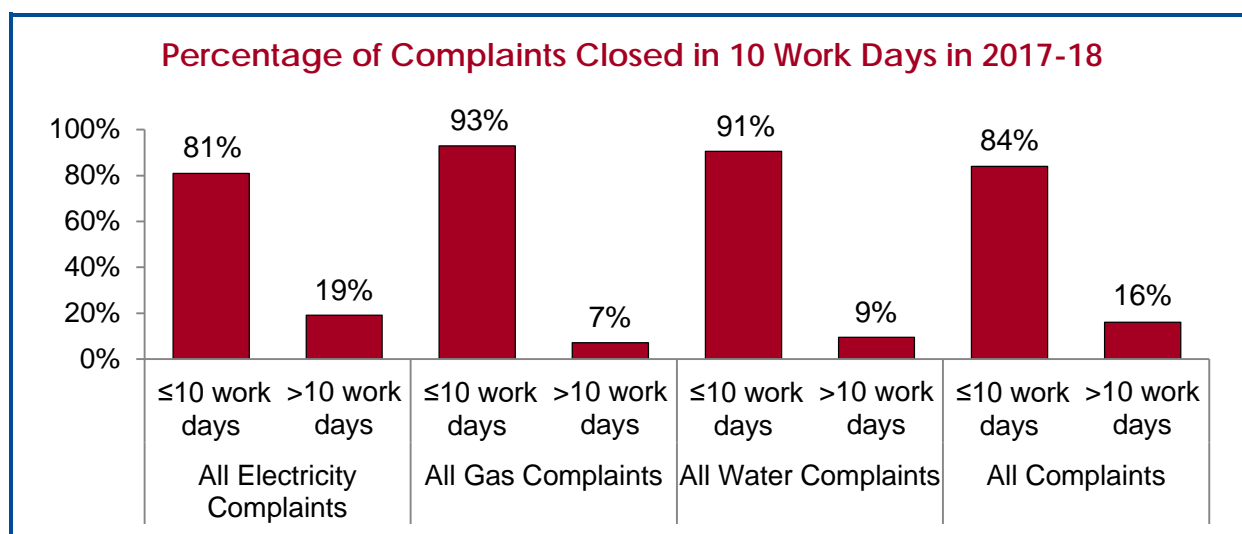
## Timeliness of Complaint Handling

The Energy and Water Ombudsman has maintained its high levels of timeliness in 2017-18 with 81% of electricity complaints, 93% of gas complaints, 91% of water complaints and 84% of all complaints being finalised within 10 business days.

The following charts show the timeframes for resolving electricity, gas and water complaints in 2017-18.



## Our Work in 2017-18



### Issues Raised in Complaints

Issues raised in electricity, gas and water complaints fall into the following categories:

<b>Billing</b>	Complaints about bills including alleged errors and disputes over meter readings and fees and charges.
<b>Credit</b>	Complaints about payment arrangements, debt collection issues and payment difficulties.
<b>Customer Service</b>	Complaints about alleged poor customer service.
<b>Supply</b>	Complaints about the quality and reliability of supply of electricity, gas or water.
<b>Provision</b>	Complaints about connection issues.
<b>Land</b>	Complaints about the way a provider has exercised its powers in relation to land.
<b>Service Standard Payments</b>	Complaints about regulated payments for poor service.
<b>Transfer</b>	Complaints about transfers from one provider to another.
<b>Marketing</b>	Complaints about the marketing activities of providers.
<b>Drainage, Irrigation or Sewerage</b>	Complaints about the supply of drainage, irrigation or sewerage.
<b>General</b>	Complaints not covered by other categories, including complaints by a person affected by a water service.

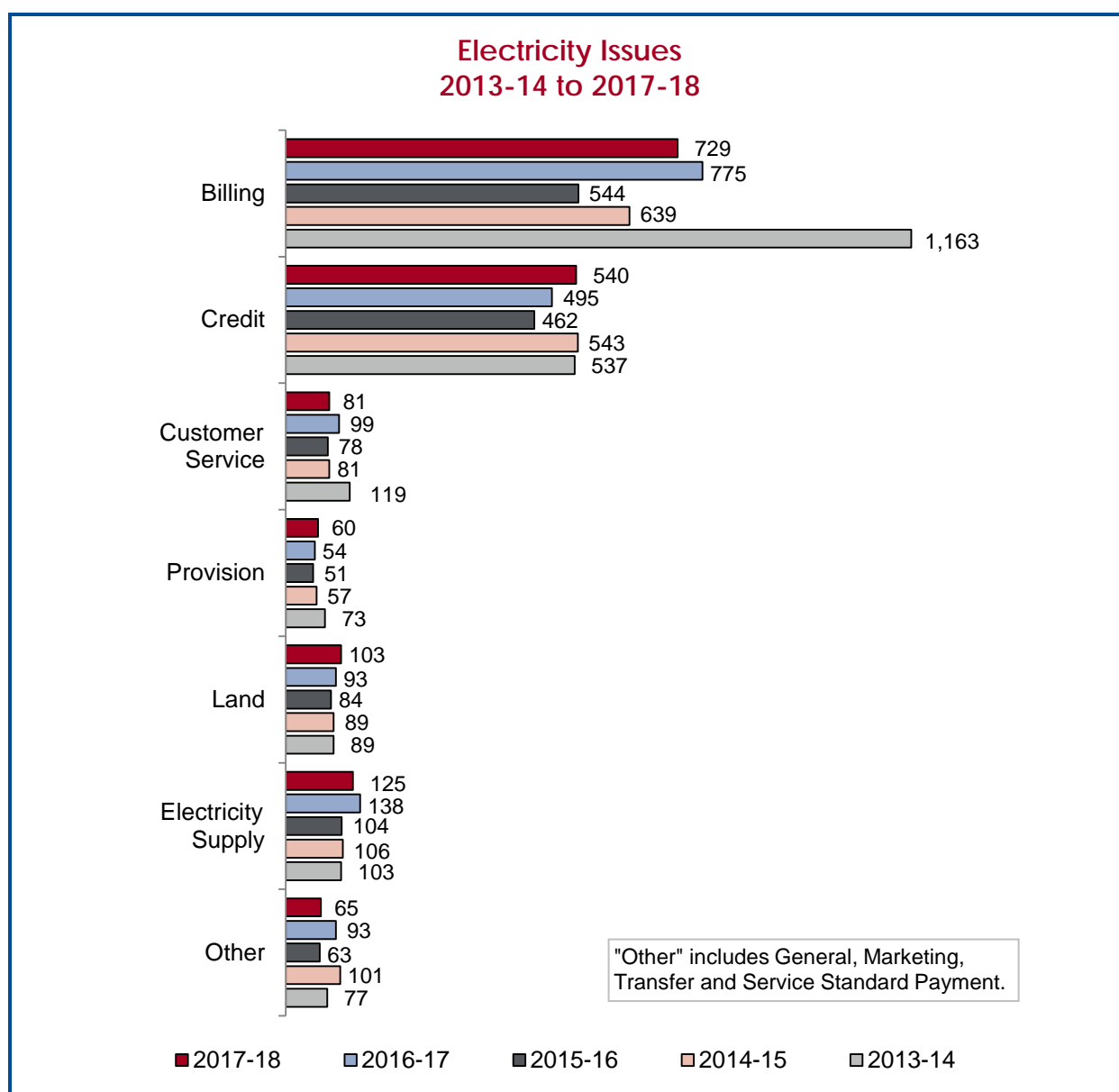
# Our Work in 2017-18

## Most Common Issues Raised

As for previous years, during 2017-18, billing remains the most common issue raised for electricity, gas and water complaints. Billing issues were raised in 46% of complaints received (43% of electricity complaints, 45% of gas complaints and 65% of water complaints). During the year there has been a decrease in billing complaints of 6% for electricity and 30% for gas and an increase of 5% for water.

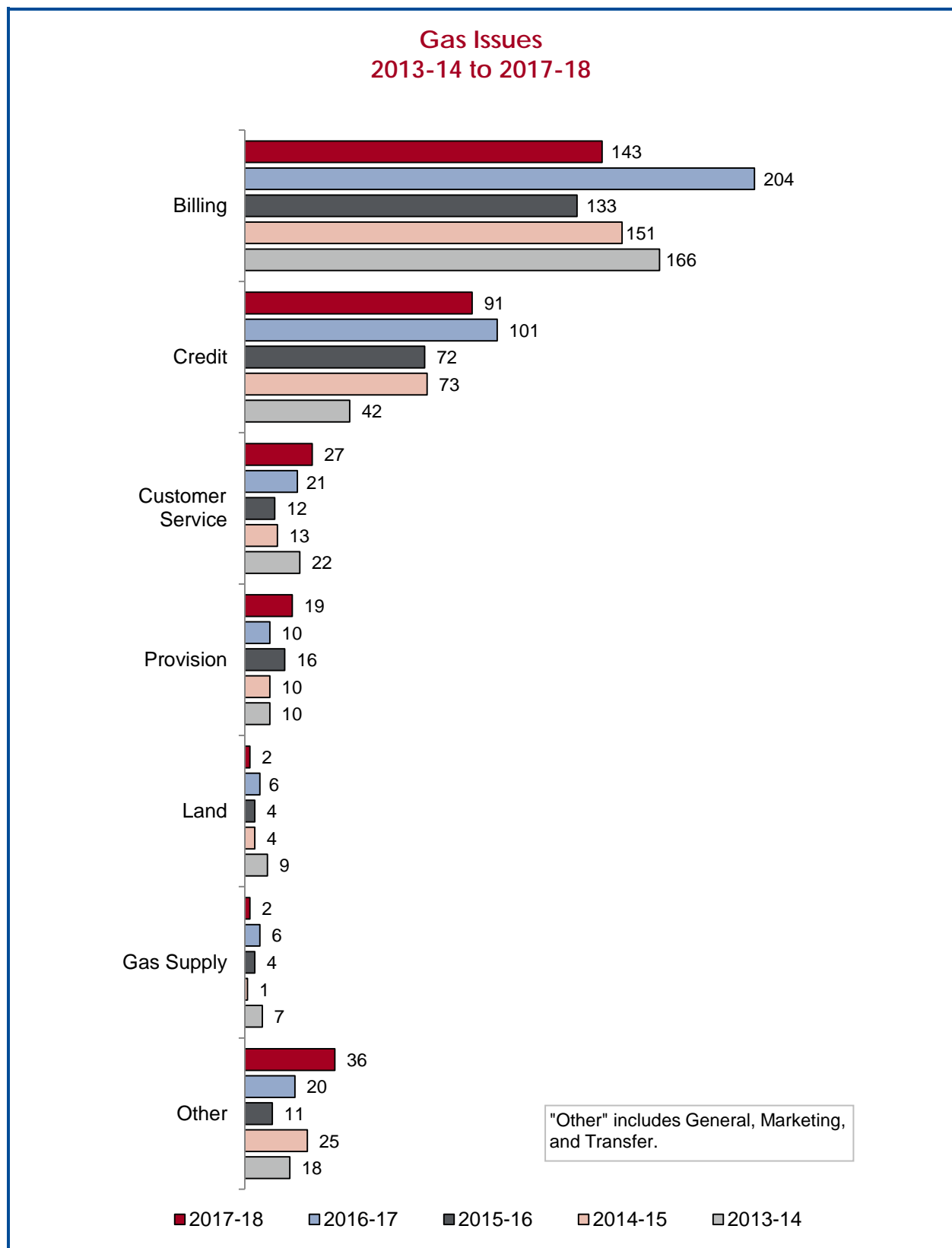
Credit is also a common issue for energy complaints, and credit issues were raised in 27% of complaints received (32% of electricity complaints, 28% of gas complaints and 4% of water complaints).

The following charts show the trends in issues raised in complaints over the last five years.

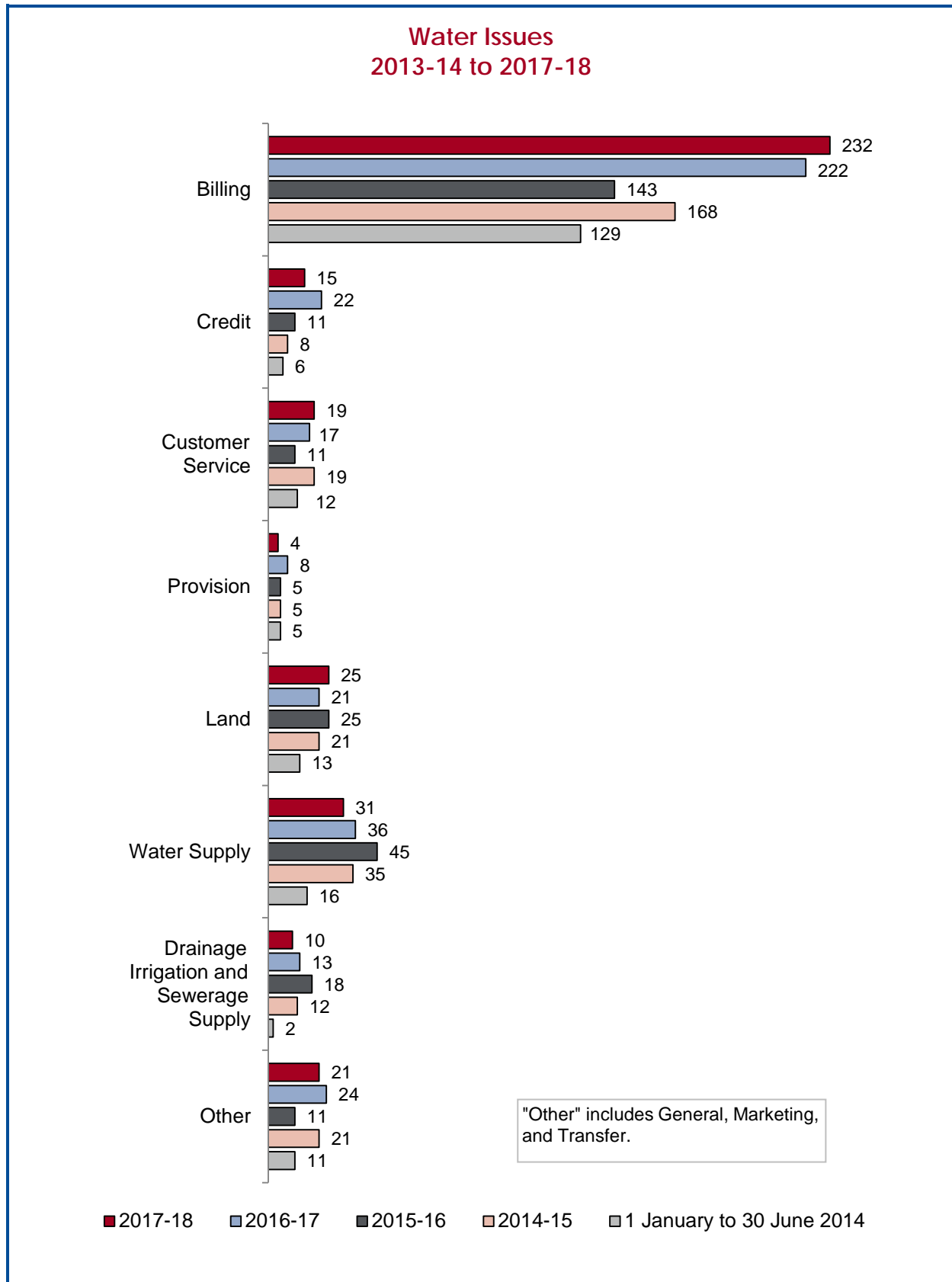




## Our Work in 2017-18



## Our Work in 2017-18



NOTE: The water jurisdiction commenced on 1 January 2014. Accordingly, water complaints in 2013-14 represent a six month period, not a full year.

# Our Work in 2017-18

## Reasons for Billing and Credit Complaints

Complaints about billing and credit issues may be made for a range of reasons. The main types of billing and credit issues are:

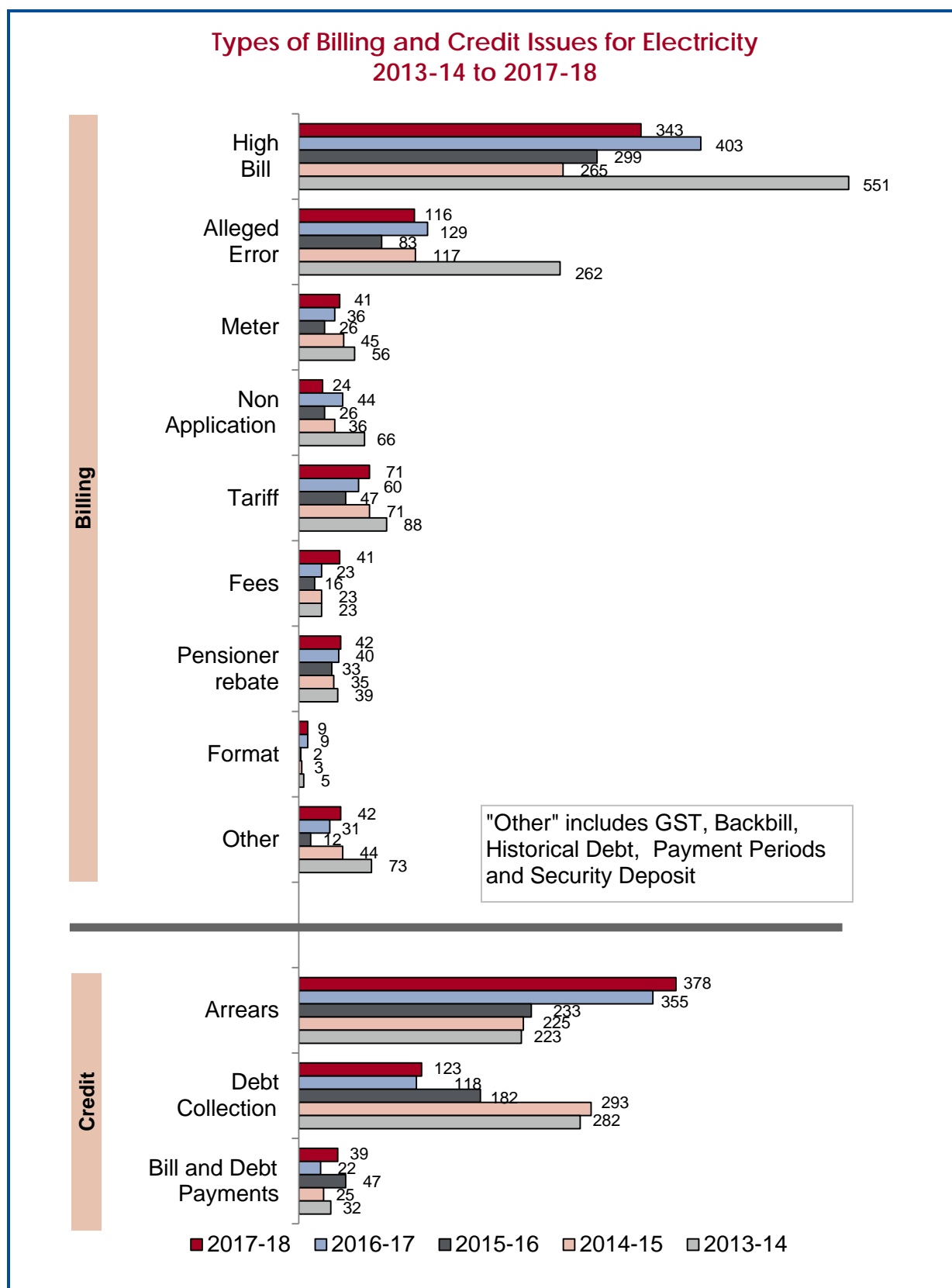
Types of Billing Issues	
<b>High Bill</b>	Bill higher than expected.
<b>Alleged Error</b>	Alleged billing errors.
<b>Meter</b>	Metering issues.
<b>Non Application</b>	Disconnections due to the customer not applying for an account.
<b>Tariff</b>	Incorrect rates or lack of information about tariffs.
<b>Fees</b>	Fees and charges.
<b>Pensioner Rebate</b>	Rebate has not been applied or has been incorrectly applied.
<b>Format</b>	Format or lack of adequate information on bill.
<b>Other</b>	Includes backbills, GST, historical debt, payment periods and security deposit.
Types of Credit Issues	
<b>Payment of Arrears</b>	Payment of arrears from previous bills, including extensions and payment plans.
<b>Debt Collection</b>	Credit rating or debt collection issues.
<b>Bill and Debt Payments</b>	Customer has received a high bill and has difficulty in payment, has difficulty paying debts or problems with payment arrangements.

In 2017-18, the main reasons for electricity billing complaints were high bills and alleged errors. For gas and water billing complaints, the main reasons were high bills, alleged errors and fees.

For electricity and gas complaints, the main reason for credit complaints were payment of arrears and debt collection.

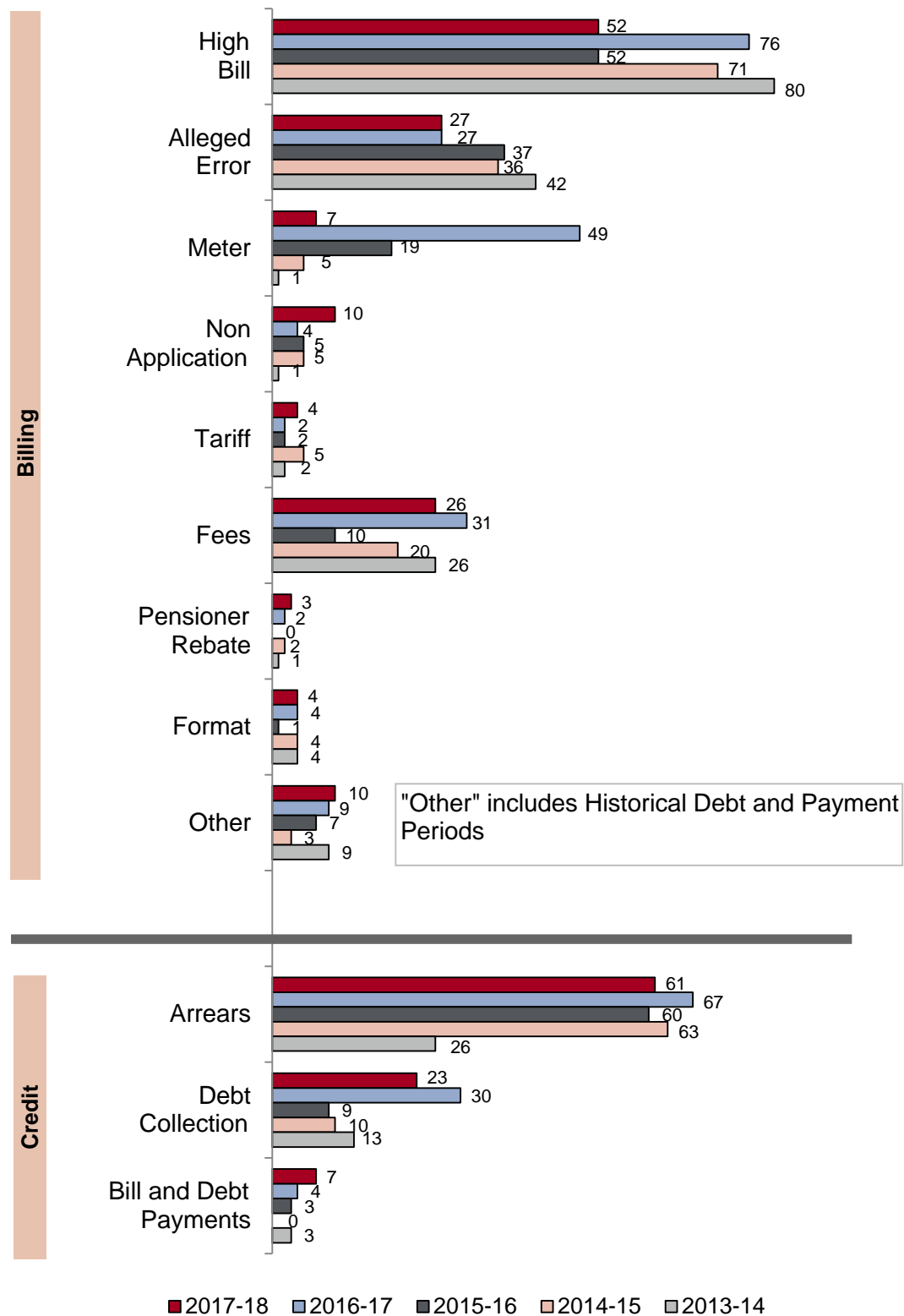
## Our Work in 2017-18

The trends over the last five years in the different types of billing and credit issues are shown in the following charts.

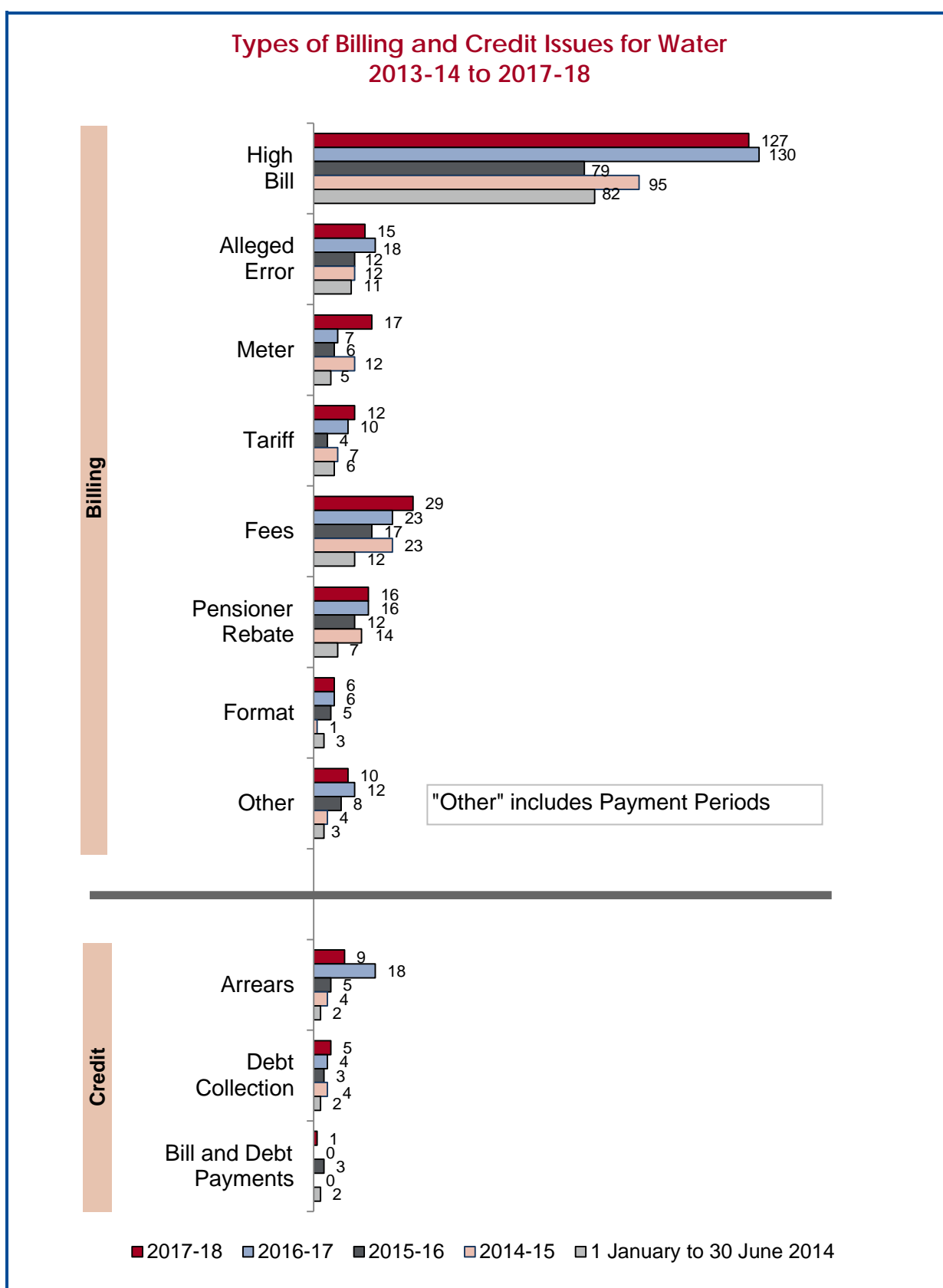


## Our Work in 2017-18

**Types of Billing and Credit Issues for Gas  
2013-14 to 2017-18**



## Our Work in 2017-18



NOTE: The water jurisdiction commenced on 1 January 2014. Accordingly, water complaints in 2013-14 represent a six month period, not a full year.

## Disconnections

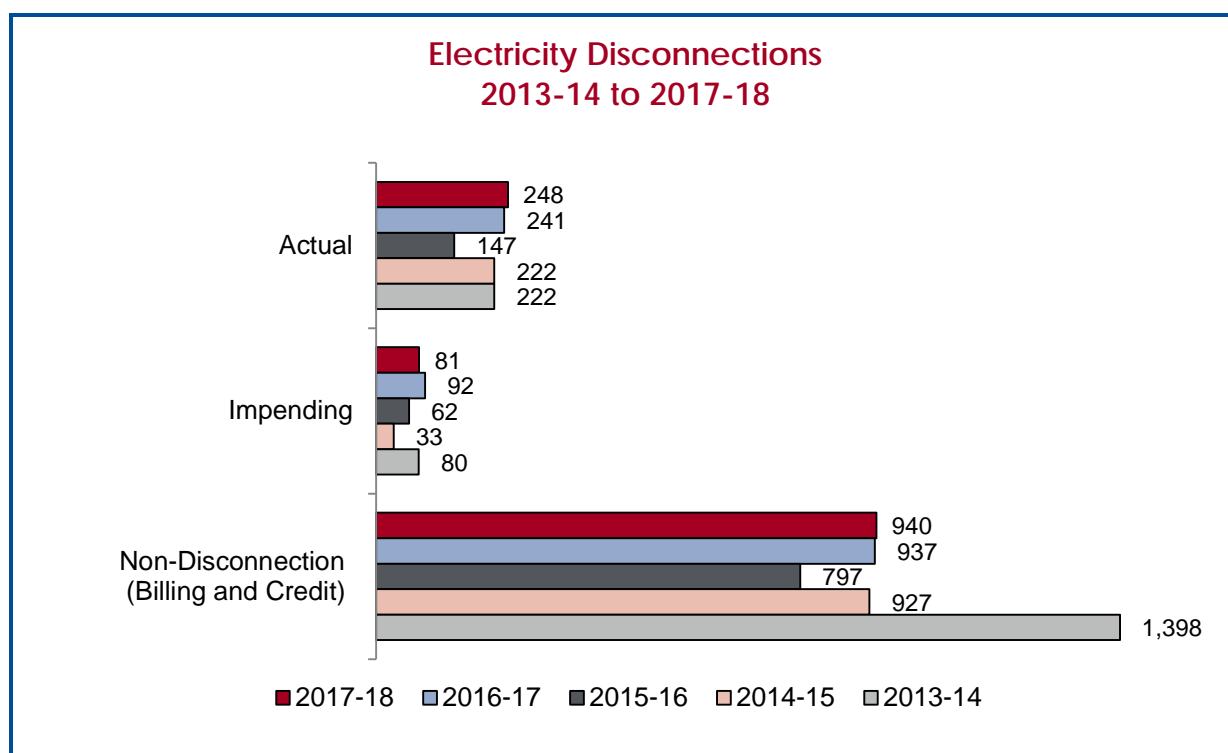
Gas and electricity retailers sometimes disconnect supply when a customer has failed to pay their bill or has not applied for an account when they take up a new residence. Before disconnecting, a reminder notice and then a disconnection warning should be sent. Complaints about reminder notices and disconnection warnings are recorded by the Energy and Water Ombudsman as impending disconnections. Complaints about a disconnection that has already occurred are recorded as actual disconnections. Water providers typically restrict a service rather than disconnect.

During 2017-18, there were:

- 1,269 electricity complaints involving billing and credit issues and, of these, 248 involved actual disconnection and 81 involved an impending disconnection;
- 234 gas complaints involving billing and credit issues and, of these, 56 involved actual disconnection and 11 involved an impending disconnection; and
- 247 water complaints involving billing and credit issues and, of these, none related to actual water restriction or disconnection and 1 involved an impending water restriction.

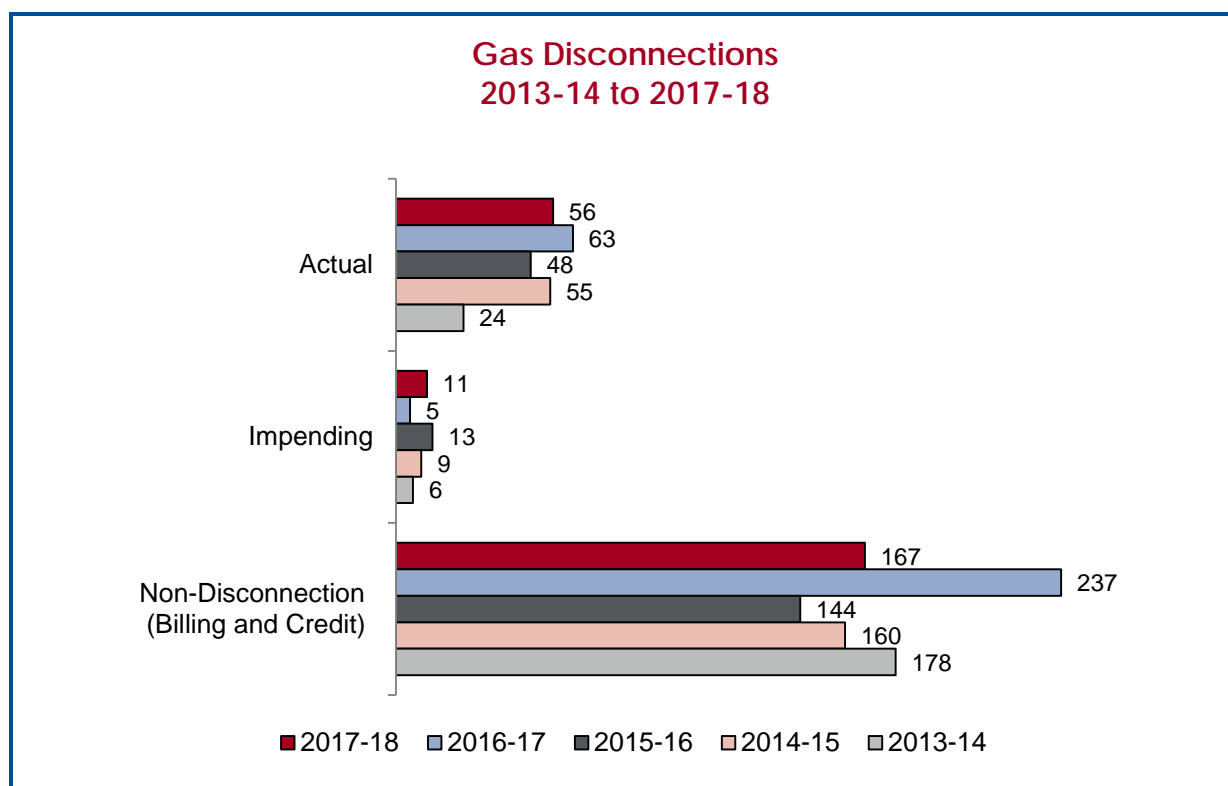
The following charts show trends for electricity and gas complaints relating to billing and credit issues involving, and not involving, disconnections.

For electricity, complaints about actual disconnections in 2017-18 were similar to last year.



## Our Work in 2017-18

For gas, complaints about actual disconnections in 2017-18 were similar to the previous three years.



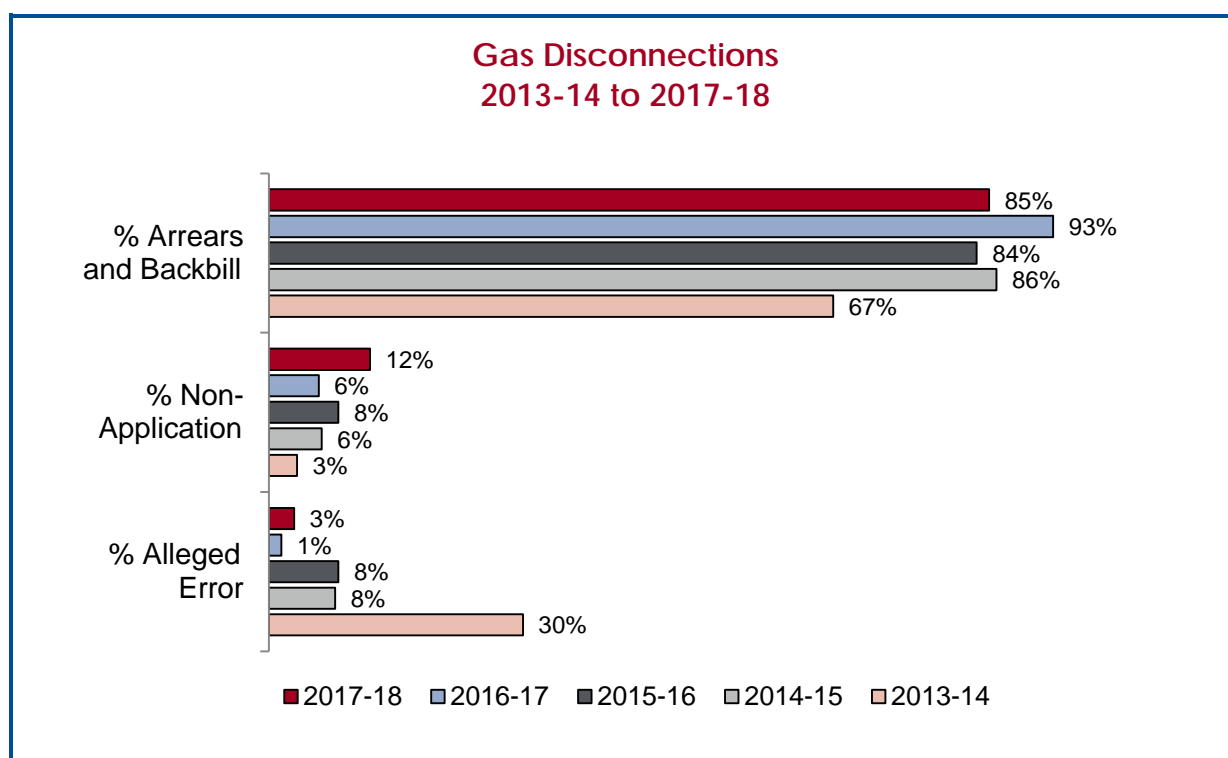
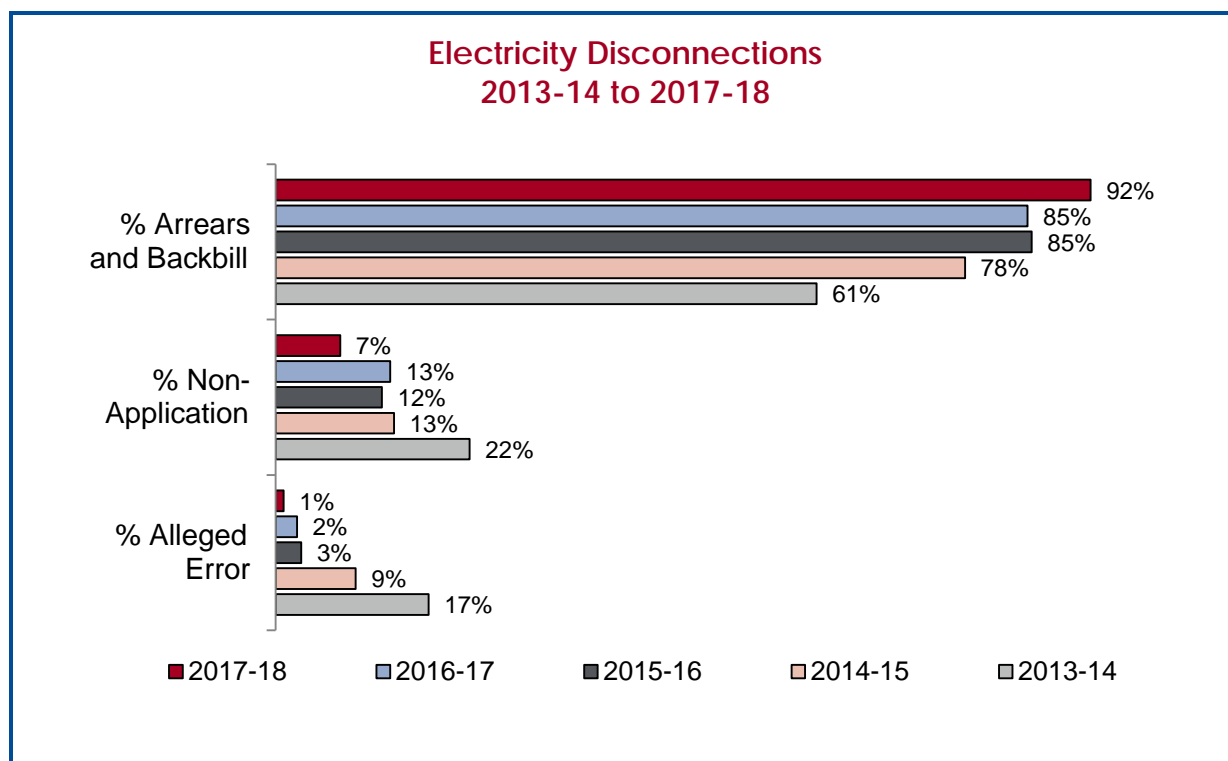
Actual or impending disconnections can occur for the following reasons:

Reasons for Disconnection	
<b>Arrears and Backbills</b>	Customer has not paid their bill or a backbill for a previous period.
<b>Non Application</b>	The customer has moved into or acquired a property and not applied to their retailer for an account to be established.
<b>Alleged Error</b>	Customer claims that they have been, or are about to be, disconnected due to an alleged error by the retailer.



## Our Work in 2017-18

For both electricity and gas, most complaints received about disconnections relate to arrears in bill payments. The following charts show the trends in the reasons for all disconnections (actual and impending) over the last five years.



# Our Work in 2017-18

## Investigated Complaints

The Energy and Water Ombudsman refers complaints to the electricity, gas or water services provider to resolve the matter in the first instance and most complaints are resolved directly between the customer and the provider. If the customer does not consider the matter is resolved they can bring their complaint back to the Energy and Water Ombudsman for investigation.

## Facilitated Resolution Prior to Investigation

Prior to investigation, where appropriate, the Energy and Water Ombudsman may attempt to facilitate a resolution between the customer and the provider before commencing an investigation.

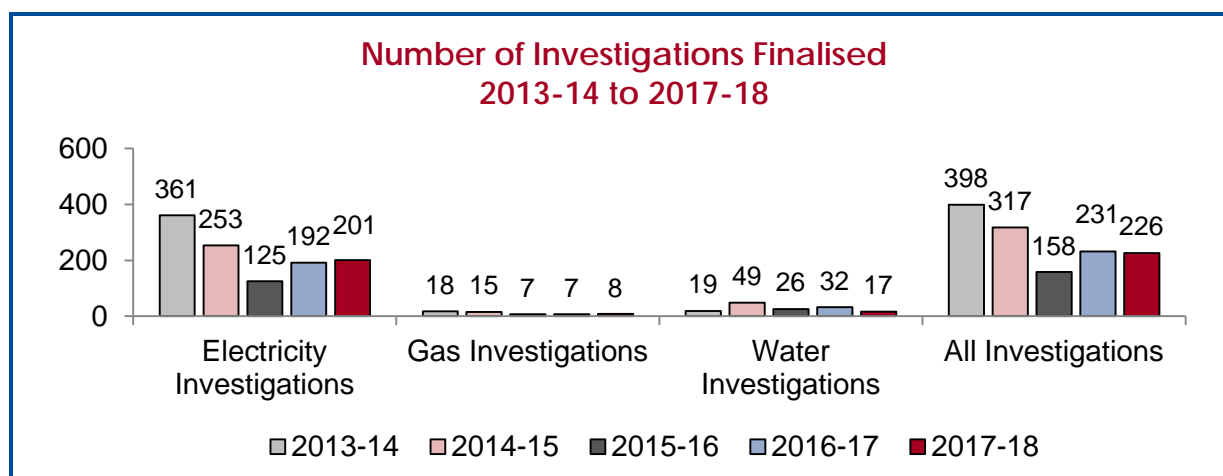
The facilitated resolution process involves the Office contacting the provider to allow it a further two business days to try to resolve the complaint and working with both the customer and the provider to facilitate a resolution. The Office monitors the process to ensure the matter is resolved. If the provider does not wish to attempt a further resolution or there is not a resolution in a reasonable timeframe, the complaint is investigated.

In 2017-18, there were 373 complaints finalised after being referred back by the customer for investigation, of which 133 (36%) were finalised through a facilitated resolution prior to investigation, 110 for electricity, 13 for gas and 10 for water.

## Investigations Finalised

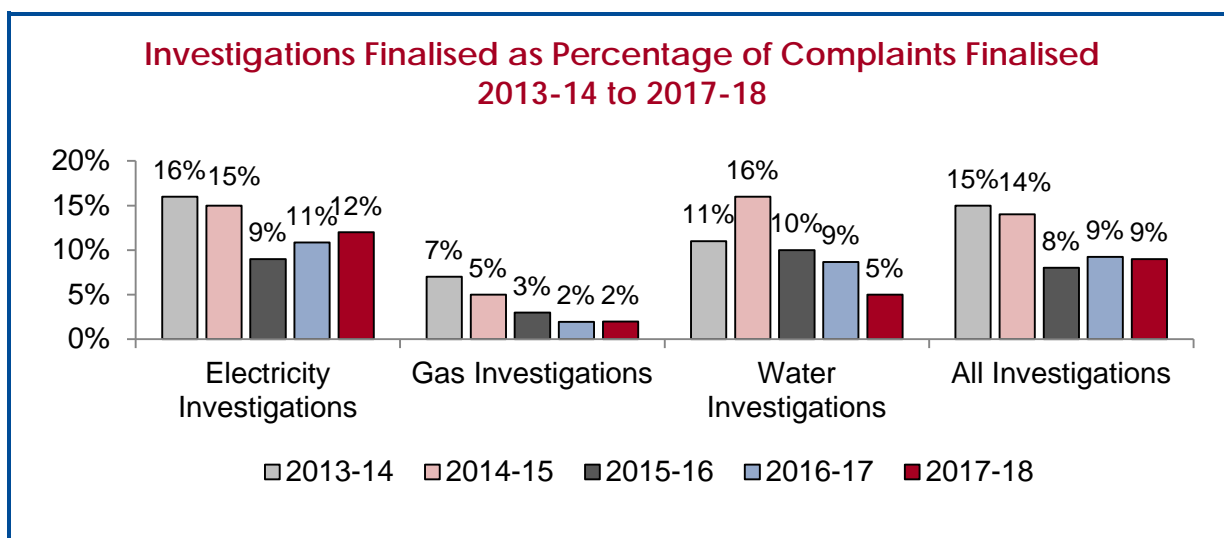
In addition to the 133 complaints finalised through a facilitated resolution prior to investigation, there were 226 complaints finalised in 2017-18 following an investigation by the Energy and Water Ombudsman, including 201 electricity complaints, eight gas complaints and 17 water complaints.

Trends in the numbers and proportion of investigated complaints over the last five years are shown in the following charts.



NOTE: The water jurisdiction commenced on 1 January 2014. Accordingly, water investigations finalised in 2013-14 represent a six month period, not a full year.

## Our Work in 2017-18



## Case Study

### Energy and Water Ombudsman involvement reduces bill

A customer, who was experiencing severe financial hardship, complained that they had received a number of bills from the Retailer based on estimated meter readings.

The investigation by the Energy and Water Ombudsman found that the last actual, as opposed to estimated, meter reading was nearly 18 months earlier. Following the Energy and Water Ombudsman's involvement, the Distributor arranged a meter reading. The Retailer then recalculated the bill based on the customer's actual consumption. The Retailer also recovered the undercharged consumption for the last 12 months only, in accordance with the relevant Code. A credit for the amount waived was applied to the customer's bill.

# Our Work in 2017-18

## Outcomes of Complaints Referred Back for Investigation

Complaints that are referred back by a customer to the Energy and Water Ombudsman for investigation may be finalised for the following reasons:

- The Energy and Water Ombudsman facilitates a resolution prior to the commencement of an investigation;
- The Energy and Water Ombudsman facilitates a resolution during the investigation;
- Investigation of the matter shows that it is out of jurisdiction;
- The investigation shows the complaint is not sustained;
- The investigation shows the matter is sustained and the Energy and Water Ombudsman makes a binding determination, including an appropriate remedy; or
- Further investigation is not warranted for a range of reasons.

The most common outcomes for the 373 complaints finalised in 2017-18 after being referred back for investigation were as follows:

- In 133 (36%) of the 373 complaints, a resolution between the customer and the provider was facilitated prior to commencing an investigation;
- In 45 (12%) of the 373 complaints, a resolution between the customer and the provider was facilitated during the investigation; and
- In 175 (47%) of the 373 complaints, the investigation showed the complaint was not sustained.

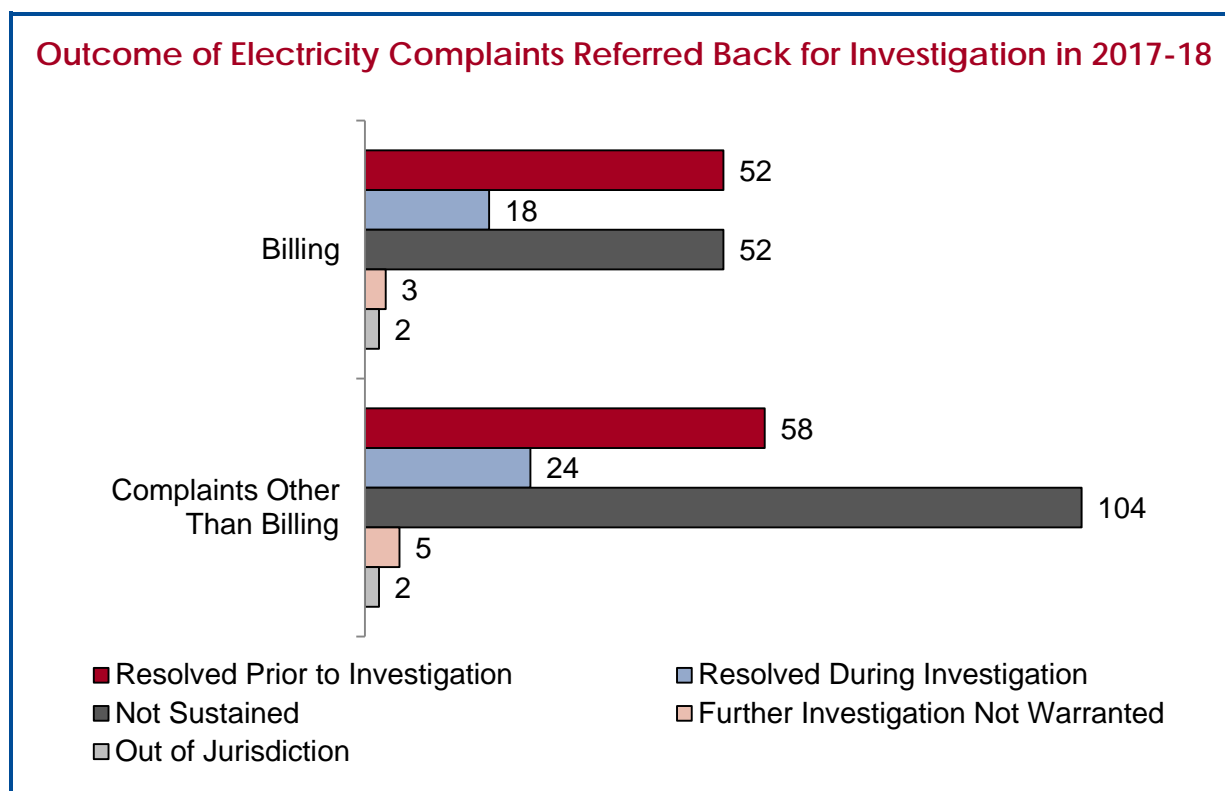
Smaller proportions of complaints were finalised because they are found to be out of jurisdiction (10 in 2017-18), further investigation was not warranted (two in 2017-18), the complaint was withdrawn (two in 2017-18) and no further contact (six in 2017-18).

There were no binding determinations by the Energy and Water Ombudsman in the 2017-18 reporting period.

# Our Work in 2017-18

## Outcomes of Electricity Complaints Referred Back for Investigation

The following chart shows the outcomes, in 2017-18, of the 320 electricity complaints referred back for investigation, broken down by billing (the most common issue raised in complaints) and other issues.



## Outcomes of Gas Complaints Referred Back for Investigation

In 2017-18, the outcomes of the 23 gas complaints referred back for investigation were that 13 were resolved prior to investigation, two were resolved during the investigation, five were not sustained, for one further investigation was not warranted, one was out of jurisdiction and for one there was no further contact.

## Outcomes of Water Complaints Referred Back for Investigation

In 2017-18, the outcomes of the 30 water complaints referred back for investigation were that 10 were resolved prior to investigation, one was resolved during the investigation, 14 were not sustained, and five were out of jurisdiction.

## Resolutions for Complaints

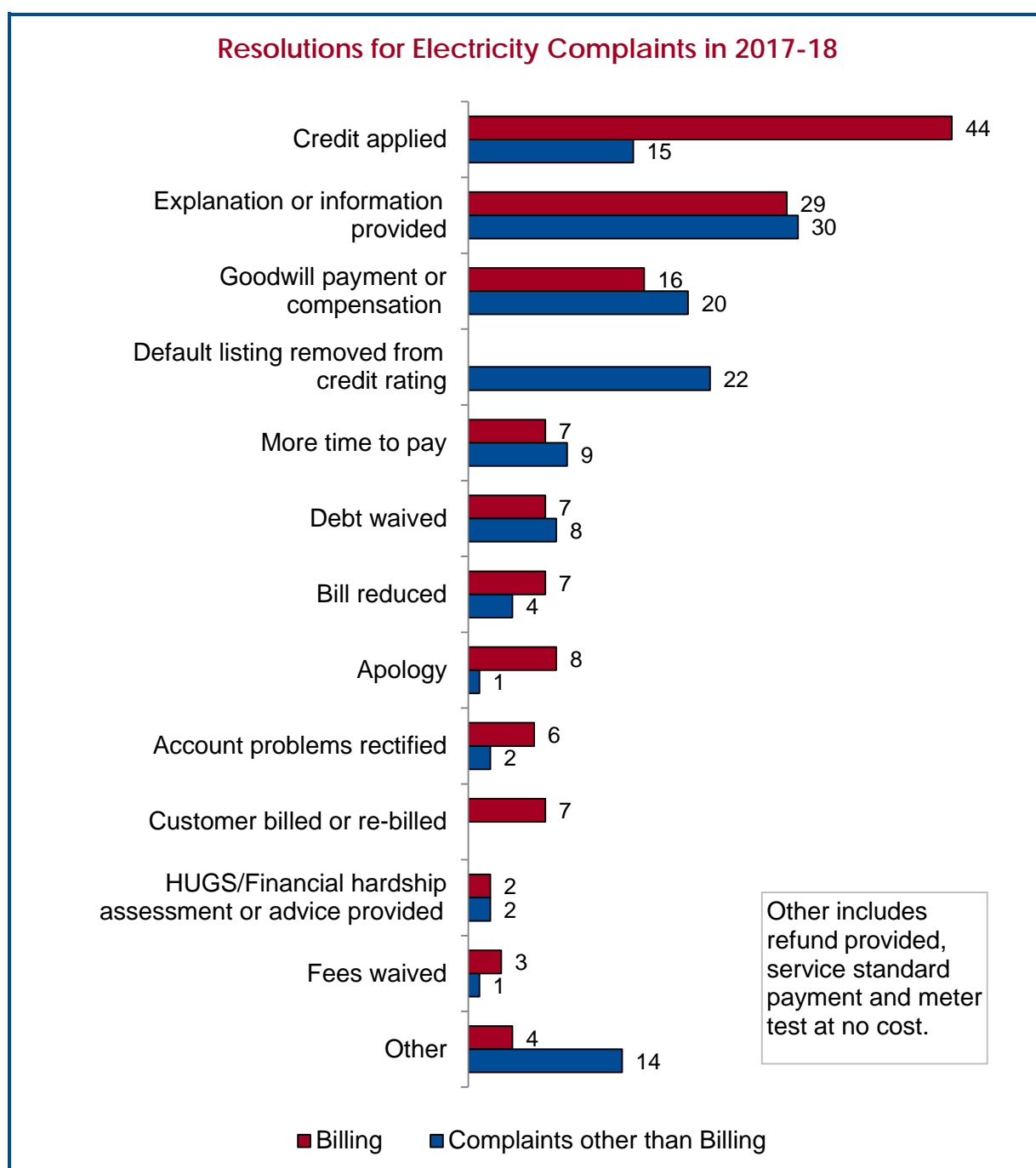
Electricity, gas and water providers may offer a range of actions to resolve a complaint including reducing bills, correcting or removing credit listings, providing the complainant with more time to pay, or providing compensation, an explanation or an apology. Bills may be reduced for a variety of reasons including correction of errors (for example, payment of rebate entitlements). Compensation may be paid where a customer has suffered a loss or damage due to the actions of their electricity, gas or water provider.

# Our Work in 2017-18

## Resolutions for Electricity Complaints

In 2017-18, there were 268 actions offered by electricity providers to resolve the 152 electricity complaints that were resolved during the year after being referred back by the customer to the Energy and Water Ombudsman for investigation. The number of actions undertaken is higher than the number of complaints resolved as there is often more than one action taken by the provider to resolve the complaint. For example, the retailer may reduce the bill and offer an apology.

The following chart provides the breakdown of the actions offered in 2017-18 to resolve complaints, for billing complaints and complaints about other issues.



# Our Work in 2017-18

## Resolutions for Gas Complaints

There were 29 actions offered by gas providers for the 15 gas complaints that were resolved in 2017-18 after they were referred back for investigation, including:

- Explanation or information provided;
- Credit applied, refund provided, fees or debt waived or goodwill payment;
- Default listing removed from credit rating;
- HUGS or financial hardship assessment provided or more time to pay;
- Account problems rectified; and
- An apology.

## Resolutions for Water Complaints

There were 18 actions offered by water providers for the 11 water complaints that were resolved in 2017-18, after they were referred back for investigation, including:

- Explanation or information provided;
- Bill reduced, credit applied or fees waived or goodwill payment;
- Customer billed or re-billed or meter tested at no cost; and
- HUGS or financial hardship assessment provided or more time to pay.

The following case studies illustrate the outcomes of complaints and, where appropriate, the resolutions offered by providers.

### Case Study

#### Energy and Water Ombudsman involvement leads to backdated rebate

A customer complained to the Energy and Water Ombudsman that they had previously informed their water provider that they held a Pensioner Concession Card and assumed they would be receiving the concession. They had now become aware that the concession had not been applied and were seeking to have it backdated.

The Energy and Water Ombudsman's investigation revealed that the customer had contacted the water provider about concessions but had not specifically mentioned the Pensioner Concession Card. Following the Energy and Water Ombudsman's involvement, the water provider informed the customer that it recognised the customer had made an earlier enquiry and the water provider changed the customer's application date to the date of their contact with the water provider to discuss concessions resulting in the maximum concession rebate being applied to the customer's account from that time.


### Case Study

#### Energy and Water Ombudsman investigation leads to removal of credit listing

A customer complained that their Retailer had listed a credit default during a period when they were living in various locations due to their treatment for medical issues. The customer informed the Energy and Water Ombudsman that they had provided the Retailer with an updated address and information about their circumstances, but the Retailer had not notified them prior to listing the credit default.

The investigation by the Energy and Water Ombudsman confirmed that the customer had updated their address. During the investigation, the Retailer identified that it had multiple addresses for the customer and it was not clear which postal address had been used when sending out the notices. As the Retailer was unable to confirm that the required default notices and warnings were sent to the correct address, it removed the credit default listing.





## Stakeholder Liaison and Access to Services

- Stakeholder Liaison
- Access to Services

## Stakeholder Liaison and Access to Services

Effective engagement with key stakeholder groups is essential to the achievement of effective complaint resolution, increased awareness of the services provided by the Office and identification and addressing of systemic issues. The Office does this through:

- Continuous liaison and communication with key stakeholders including Member organisations (electricity, gas or water providers), regulators and industry-based Ombudsmen; and
- Ensuring ongoing access to its services for residential and small use customers, and community groups who represent them.

In 2016-17, the Energy and Water Ombudsman Board approved a revised *Communications Strategy 2017-21*. This strategy identifies activities designed to enhance the promotion of, and access to, the Energy and Water Ombudsman by key stakeholders. Further details about these activities are detailed in this section.

### Stakeholder Liaison

The Office regularly liaises with a number of key stakeholders. This continuous communication and feedback process allows the Office to better understand relevant industry issues and to encourage best practice and leadership in dispute resolution.

### Member Organisations

In order to achieve effective dispute resolution, the Office liaises closely with Member organisations. The Office was involved in regular meetings with Members as outlined below:

- In July and November 2017, and June 2018, the Energy and Water Ombudsman met with the Chief Executive Officer of Western Power. Energy and Water Ombudsman staff also met with Western Power throughout the year regarding ongoing liaison and the resolution of complaints;
- In August 2017, the Energy and Water Ombudsman met with the Chairman of Synergy and met with the Chief Executive Officer in December 2017. Energy and Water Ombudsman staff also met with Synergy throughout the year regarding ongoing liaison and the resolution of complaints;
- In October 2017, the Energy and Water Ombudsman met with the Chief Executive Officer, Water Corporation. Energy and Water Ombudsman staff also met with the Water Corporation throughout the year regarding ongoing liaison and the resolution of complaints;
- In October 2017, the Assistant Energy and Water Ombudsman met with representatives of AGL to discuss ongoing liaison and the resolution of complaints;

## Stakeholder Liaison and Access to Services

- In November 2017, the Assistant Energy and Water Ombudsman met with representatives of Aqwest and Busselton Water to discuss ongoing liaison and the resolution of complaints;
- In February 2018, the Deputy Energy and Water Ombudsman and Assistant Energy and Water Ombudsman consulted with senior representatives from Synergy, Water Corporation, Western Power, Alinta, Kleenheat Gas and Horizon Power, on the proposed Energy and Water Ombudsman Budget for 2018-19;
- In March 2018, the Assistant Energy and Water Ombudsman met with Simply Energy to discuss membership to the Scheme;
- In March 2018, the Assistant Energy and Water Ombudsman met with Horizon Power regarding ongoing liaison and the resolution of complaints; and
- In April 2018, the Assistant Energy and Water Ombudsman met with representatives of Origin Energy via teleconference to discuss ongoing liaison and the resolution of complaints.

The Office also delivered workshops to public officers and staff of Members, in Albany in March 2018 and Geraldton in June 2018.

### The Economic Regulation Authority and other regulators

During 2017-18, the Office continued its regular interaction with the industry regulator, the Economic Regulation Authority (**ERA**). The Office was involved with meetings and liaison with the ERA and other regulators as outlined below:

- In August 2017, the Assistant Energy and Water Ombudsman met with representatives from the Department of Water and Environmental Regulation regarding the review of the *Water Services Act 2012* and in October 2017 a further meeting was held with the Deputy Energy and Water Ombudsman and the Assistant Energy and Water Ombudsman;
- In August and December 2017 and March and June 2018, the Assistant Energy and Water Ombudsman attended liaison meetings with senior staff of the ERA;
- In September and December 2017 and March and June 2018, the Assistant Energy and Water Ombudsman attended meetings with the ERA's Consumer Consultative Committee (**ERACCC**). The ERACCC meets quarterly to provide comment to the ERA on issues affecting consumers that fall within the ERA's jurisdiction;
- In October 2017, the Energy and Water Ombudsman met the Chair of the ERA; and
- In October 2017, the Assistant Energy and Water Ombudsman attended a liaison meeting with the A/Manager Retail, Building and Services, Consumer Protection, Department of Mines, Industry Regulation and Safety.

# Stakeholder Liaison and Access to Services

## Industry Ombudsmen

Liaison and collaboration with other industry-based Ombudsmen provides an opportunity for the Office to benchmark its performance and stakeholder communication activities against other similar agencies, and to identify areas for improvement through the experience of others. A summary of the liaison with these industry bodies is outlined below:

- The Energy and Water Ombudsman attended the Australia and New Zealand Energy and Water Ombudsman Network (**ANZEWON**) meetings via teleconference in November 2017 and May 2018. ANZEWON provides a forum for utility industry Ombudsmen in Australia and New Zealand to enhance effectiveness, efficiency and appropriate consistency of complaint handling across the jurisdictions. Members are able to share appropriate information and jointly consider emerging consumer issues; and
- In May 2018, the Assistant Energy and Water Ombudsman attended the 2018 Australian and New Zealand Ombudsman Association (**ANZOA**) conference in Wellington, New Zealand. ANZOA is a peak group for Parliamentary and industry-based Ombudsmen in Australia and New Zealand. It acts as a network for consultation and discussion for Ombudsmen on matters of interest, concern or common experience. Staff participated in regular special interest group meetings with ANZOA Members via teleconference, including: Customer Hardship, Systemic Issues, Policy and Research and Public Relations and Communications.

## Access to Services

### Community Awareness and Accessibility

The Office continued to utilise various communication methods to ensure access to its services for the community, including:

- In October 2017, the Energy and Water Ombudsman gave a presentation to foundations of public law students at the University of Western Australia on: *The Ombudsman*.
- In October 2017, the Assistant Energy and Water Ombudsman attended the Financial Counsellors' Association of Western Australia's 2017 conference: *Making Waves*, and answered questions on the Scheme as part of an Industry Ombudsmen panel as well as providing information on the Scheme at the conference's marketplace;
- In July, October and November 2017, Energy and Water Ombudsman staff gave presentations to community groups, which included information on the role of the Energy and Water Ombudsman;
- In November 2017, Energy and Water Ombudsman staff attended *Homeless Connect* and provided information on the Energy and Water Ombudsman; and

# Stakeholder Liaison and Access to Services

- In 2017-18, the Office continued the Regional Awareness and Accessibility Program (**the Program**), with visits to Bunbury, Busselton, Collie and Harvey in the South West Region in March 2018 and Geraldton in the Mid West Region in June 2018. The Program is an important way for the Energy and Water Ombudsman to raise awareness of, and access to, its services for regional and Aboriginal Western Australians. Energy and Water Ombudsman information sheets are distributed and Energy and Water Ombudsman staff deal with enquiries and complaints about the electricity, gas and water services providers during complaint clinics which form part of regional visits.

## Speeches and Presentations

Throughout the year, Energy and Water Ombudsman staff delivered presentations on the role of the Energy and Water Ombudsman and how the Energy and Water Ombudsman may be able to assist members of the local community.

### 'Ask the Ombudsman' on 6PR Perth Tonight

The Office continues to provide access to its services through the Energy and Water Ombudsman's regular appearances on Radio 6PR's *Perth Tonight* program. Listeners who have complaints about electricity, gas or water providers or want to make other enquiries about the Energy and Water Ombudsman jurisdiction can call in and speak with the Energy and Water Ombudsman live on the air. The segment also allows the Office to communicate key messages about the Energy and Water Ombudsman jurisdictions and the outcomes that can be achieved for members of the public. The Energy and Water Ombudsman appeared on the 'Ask the Ombudsman' segment in August and October 2017 and February and June 2018.

## Energy and Water Ombudsman Website

The [Energy and Water Ombudsman website](http://www.ombudsman.wa.gov.au/energyandwater) provides a wide range of information and resources for members of the public on the complaint handling process provided by the Office.

The website content and functionality are continually reviewed and improved to ensure there is maximum accessibility to all members of the diverse Western Australian community. The site provides information in a wide range of [community languages](#).

Links to Energy and Water Ombudsman publications and useful links to external websites are used throughout. The site also features an online form for complainants to use to lodge a complaint. The site can be accessed at [www.ombudsman.wa.gov.au/energyandwater](http://www.ombudsman.wa.gov.au/energyandwater).



# Stakeholder Liaison and Access to Services

## Publications

The Energy and Water Ombudsman provides publications to assist complainants to understand the role of the Energy and Water Ombudsman and the Energy and Water Ombudsman's complaint process.

The Energy and Water Ombudsman's complaint forms and information sheets are translated into 15 community languages to ensure accessibility for people from culturally and linguistically diverse backgrounds. The translated forms and information feature on the website and are available in hard copy on request.







## Company Particulars and Financial Statements

- **Company Particulars as at 30 June 2018**
- **Independent Audit Opinion**
- **Statement of Profit or Loss and Other Comprehensive Income**
- **Statement of Financial Position**
- **Statement of Changes in Equity**
- **Statement of Cash Flows**

# Company Particulars and Financial Statements

## Company Particulars and Financial Statements

### Company Particulars as at 30 June 2018

Energy and Water Ombudsman (Western Australia) Limited ACN 109 054 426																			
<b>Registered address</b>	c/- Kennerlys 37 Ord Street West Perth WA 6005																		
<b>Postal address</b>	c/- Kennerlys PO Box 1125 West Perth WA 6872																		
<b>Board</b>	<p><b>Chairperson:</b> Menno Henneveld</p> <p><b>Directors</b></p> <table> <tr> <td>Customer Representative:</td><td>Wayne Mann</td></tr> <tr> <td>Customer Representative:</td><td>Judith McGowan</td></tr> <tr> <td>Customer Representative:</td><td>Irina Cattalini</td></tr> <tr> <td>Gas Industry Representative:</td><td>Ray Myles</td></tr> <tr> <td>Electricity Industry Representative:</td><td>Colin Smith</td></tr> <tr> <td>Water Industry Representative:</td><td>Catherine Ferrari</td></tr> </table> <p><b>Alternative Directors</b></p> <table> <tr> <td>Gas Industry Representative:</td><td>Carolyn Peel (Appointed 16/04/2018)</td></tr> <tr> <td>Electricity Industry Representative:</td><td>Margaret Pyrchla</td></tr> <tr> <td>Water Industry Representative:</td><td>Karen Willis</td></tr> </table>	Customer Representative:	Wayne Mann	Customer Representative:	Judith McGowan	Customer Representative:	Irina Cattalini	Gas Industry Representative:	Ray Myles	Electricity Industry Representative:	Colin Smith	Water Industry Representative:	Catherine Ferrari	Gas Industry Representative:	Carolyn Peel (Appointed 16/04/2018)	Electricity Industry Representative:	Margaret Pyrchla	Water Industry Representative:	Karen Willis
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Gas Industry Representative:	Carolyn Peel (Appointed 16/04/2018)																		
Electricity Industry Representative:	Margaret Pyrchla																		
Water Industry Representative:	Karen Willis																		
<b>Company Secretary</b>	Leendert Johan Ouwendyk																		
<b>Accountants</b>	Kennerlys PO Box 1125 West Perth WA 6872																		
<b>Auditor</b>	Shakespeare Partners, Chartered Accountants PO Box 1257 West Perth WA 6872																		



# Company Particulars and Financial Statements

## Energy and Water Ombudsman (Western Australia) Limited ACN 109 054 426

### Members

#### Gas Industry

AGL Sales Pty Limited  
 Alinta Sales Pty Ltd  
 Amanda Energy Pty Ltd  
 ATCO Gas Australia  
 Electricity Generation and Retail Corporation (Synergy)  
 Esperance Gas Distribution Company Pty Ltd  
 Esperance Power Station Pty Ltd  
 IPower Pty Ltd and IPower2 Pty Ltd (Simply Energy)  
 Origin Energy Pty Ltd  
 Wesfarmers Kleenheat Gas Pty Ltd

#### Electricity Industry

AER Retail Pty Ltd  
 Alinta Sales Pty Ltd  
 Amanda Energy Pty Ltd  
 A-Star Electricity Pty Ltd  
 Change Energy Pty Ltd  
 Electricity Generation and Retail Corporation (Synergy)  
 Electricity Networks Corporation (Western Power)  
 Regional Power Corporation (Horizon Power)  
 Perth Energy Pty Ltd  
 Rottnest Island Authority  
 Wesfarmers Kleenheat Gas Pty Ltd

#### Water Industry

Aquasol Pty Ltd  
 Bunbury Water Corporation (Aqwest)  
 Busselton Water Corporation  
 City of Kalgoorlie-Boulder  
 Gascoyne Water Cooperative  
 Hamersley Iron Pty Ltd  
 Lancelin South Pty Ltd  
 Moama Lifestyle Villages Pty Ltd  
 Ord Irrigation Cooperative  
 Robe River Mining Co Pty Ltd  
 Rottnest Island Authority  
 Shire of Dumbleyung  
 Shire of Gnowangerup  
 Shire of Lake Grace  
 South West Irrigation Management Cooperative Ltd (Harvey Water)  
 Water Corporation  
 Water West North Dandalup Pty Ltd

## Independent Audit Opinion



AUDITOR'S INDEPENDENCE DECLARATION  
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001  
TO DIRECTORS OF  
*ENERGY AND WATER OMBUDSMAN (WA) LTD*

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2018 there have been no contraventions of:

- a. the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- b. any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to read 'Stephen Thompson', is written over a horizontal line.

**Stephen Richard Thompson, Director**  
**SHAKESPEARE PARTNERS (AUDIT) PTY LTD**  
**CHARTERED ACCOUNTANTS**  
Auditor Number: 475031

15 August 2018

DIRECTORS: Leigh-Anne Meyerowitz CA | Stephen Thompson CA

Shakespeare Partners (Audit) Pty Ltd | ABN 67604460568  
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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ENERGY AND WATER OMBUDSMAN (WA) LTD

### Report on Audit of the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of Energy and Water Ombudsman (WA) Ltd, which comprises the statement of financial position as at 30 June 2018, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the directors' declaration.

In our opinion the financial report of Energy and Water Ombudsman (WA) Ltd is in accordance with *Corporations Act 2001*, including:

- a. giving a true and fair view of the Company's financial position as at 30 June 2018 and of its performance for the year ended; and
- b. complying with Australian Accounting Standards to the extent described in Note 1 and *Corporations Regulations 2001*.

### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Corporations Act 2001*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

DIRECTORS: Leigh-Anne Meyerowitz CA | Stephen Thompson CA

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# Company Particulars and Financial Statements



## Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2018, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Corporations Act 2001* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

## Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

DIRECTORS: Leigh-Anne Meyerowitz CA | Stephen Thompson CA

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- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink, appearing to read 'Stephen Thompson', is positioned above the printed name.

**Stephen Thompson, Director**  
**SHAKESPEARE PARTNERS (AUDIT) PTY LTD**  
**CHARTERED ACCOUNTANTS**  
Auditor Number: 475031

15 August 2018

DIRECTORS: Leigh-Anne Meyerowitz CA | Stephen Thompson CA

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# Company Particulars and Financial Statements

## Statement of Profit or Loss and Other Comprehensive Income

Energy and Water Ombudsman (WA) Ltd  
For the year ended 30 June 2018

	2018 \$	2017 \$
<b>Income</b>		
Complaint/Dispute Revenue	2,363,592	2,164,869
Interest Income	1,529	3,325
<b>Total Income</b>	<b>2,365,121</b>	<b>2,168,193</b>
<b>Total Income</b>	<b>2,365,121</b>	<b>2,168,193</b>
<b>Expenses</b>		
Accounting Expense	29,588	29,164
Bank Fees	60	2
Directors Fees	61,742	64,630
Dispute Costs	2,087,832	1,878,717
Filing Fee	124	47
Insurance	3,730	4,934
Legal Expenses	-	4,260
Professional Fees	18,900	18,020
Statutory Review Fees	44,550	-
Superannuation	22,768	18,629
Contingency Expense	-	4,410
<b>Total Expenses</b>	<b>2,269,294</b>	<b>2,022,812</b>
<b>Profit/(Loss) before Taxation</b>	<b>95,827</b>	<b>145,381</b>
<b>Income Tax Expense</b>		
Income Tax Expense	62,063	-
<b>Total Income Tax Expense</b>	<b>62,063</b>	<b>-</b>
<b>Net Profit After Tax</b>	<b>33,764</b>	<b>145,381</b>
<b>Other Comprehensive Income</b>		
<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the year</b>	<b>33,764</b>	<b>145,381</b>

# Company Particulars and Financial Statements

## Statement of Financial Position

Energy and Water Ombudsman (WA) Ltd  
As at 30 June 2018

	30 JUN 2018 \$	30 JUN 2017 \$
<b>Assets</b>		
<b>Current Assets</b>		
Cash at Bank	865,493	260,001
Trade Debtors	-	120,848
Prepayments	895	1,045
Term Deposit Account	-	303,325
Income Tax Refundable	-	22,968
GST Refundable	3,185	8,422
<b>Total Current Assets</b>	<b>869,573</b>	<b>716,608</b>
<b>Total Assets</b>	<b>869,573</b>	<b>716,608</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Trade Creditors	55,404	2,673
<b>Current Tax Liabilities</b>		
Income Tax Payable	62,063	-
PAYG Withholdings Payable	7,696	3,289
<b>Total Current Tax Liabilities</b>	<b>69,759</b>	<b>3,289</b>
<b>Total Current Liabilities</b>	<b>125,163</b>	<b>5,962</b>
<b>Total Liabilities</b>	<b>125,163</b>	<b>5,962</b>
<b>Net Assets</b>	<b>744,410</b>	<b>710,646</b>
<b>Equity</b>		
Retained Earnings	744,410	710,646
<b>Total Equity</b>	<b>744,410</b>	<b>710,646</b>

# Company Particulars and Financial Statements

## Statement of Changes in Equity

Energy and Water Ombudsman (WA) Ltd  
For the year ended 30 June 2018

	Retained surplus Accumulated deficits \$	Total \$
<b>Balance at 1 July 2016</b>	<b>565,265</b>	<b>565,265</b>
Profit for the Period	145,381	145,381
<b>Balance at 30 June 2017</b>	<b>710,646</b>	<b>710,646</b>
Profit for the Period	33,764	33,764
<b>Total comprehensive income for the year</b>	<b>33,764</b>	<b>33,764</b>
<b>Balance at 30 June 2018</b>	<b>744,410</b>	<b>744,410</b>



# Company Particulars and Financial Statements

## Statement of Cash Flows

Energy and Water Ombudsman (WA) Ltd  
For the year ended 30 June 2018

	2018 \$	2017 \$
<b>Cash flows from operating activities</b>		
Receipts from Members	2,726,036	2,320,963
Interest received	1,529	3,325
Payments to suppliers and employees	(2,448,366)	(2,277,624)
Income tax received	22,968	(48,014)
<b>Net cash provided by/(used in) operating activities</b>	<b>302,167</b>	<b>(1,350)</b>
<b>Cash flows from investing activities</b>		
<b>Net cash provided by/(used in) investing activities</b>	<b>-</b>	<b>-</b>
<b>Cash flows from financing activities</b>		
<b>Net cash provided by/(used in) financing activities</b>	<b>-</b>	<b>-</b>
Net increase/(decrease) in cash and cash equivalents	302,167	(1,350)
Cash and cash equivalents at 1 July	563,326	564,676
<b>Cash and cash equivalents at 30 June</b>	<b>865,493</b>	<b>563,326</b>

## Company Particulars and Financial Statements

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Energy and Water Ombudsman Western Australia  
Free, independent and fair dispute resolution

